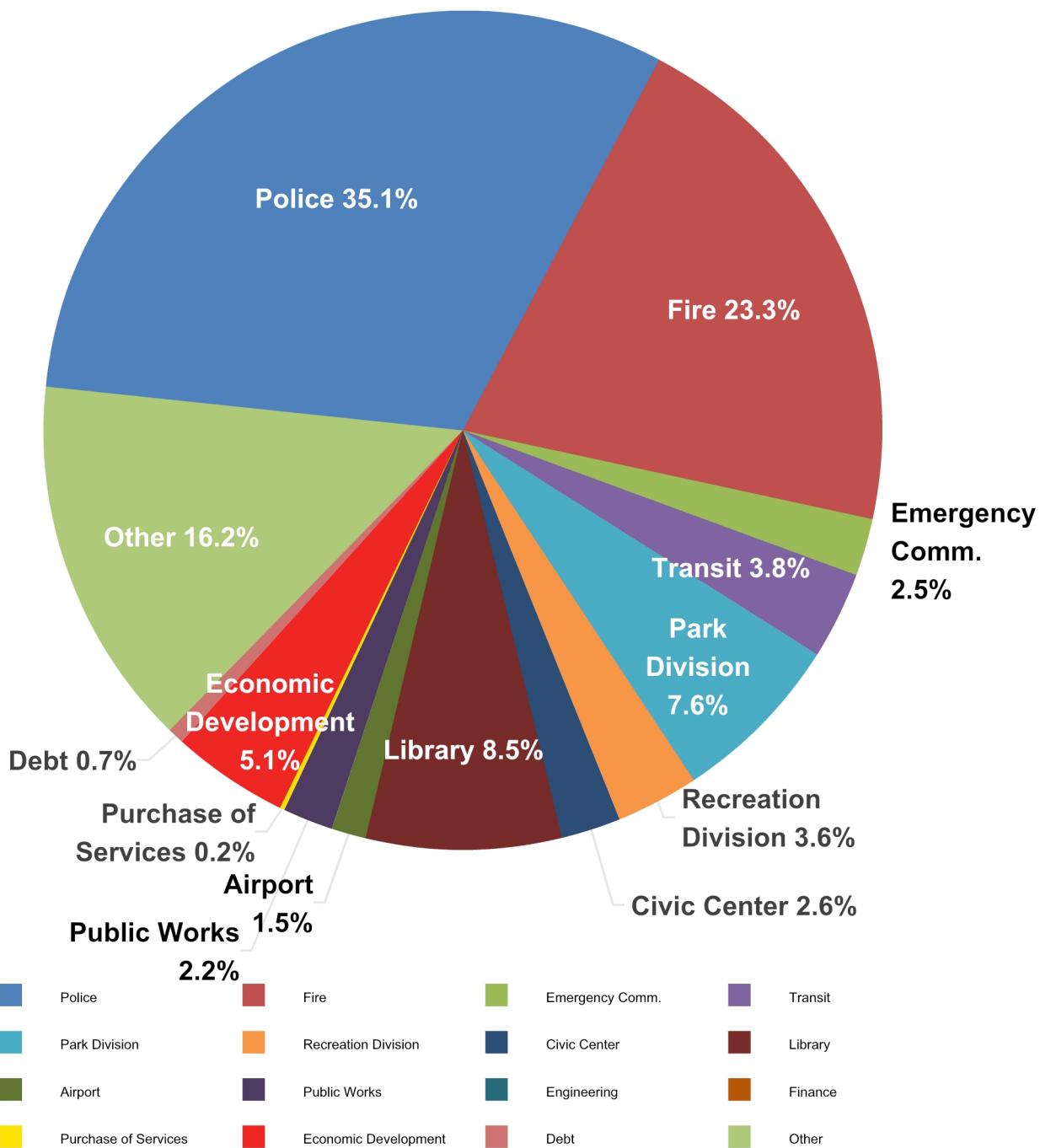


FINANCIAL SUMMARIES

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HOW YOUR CITY SHARE OF PROPERTY TAXES ARE DISTRIBUTED FY 2020 RECOMMENDED OPERATING BUDGET IN LEVIED FUNDS



FISCAL YEAR 2020 RECOMMENDED BUDGET
NET OPERATING BUDGET IN FUNDS INCLUDING TAX LEVY REVENUE
BY DEPARTMENT

Represents Department's Net Budgets in Funds with Tax Levies
 General Fund, Transit Fund, Trust and Agency Fund, Tort Liability Fund and Debt Fund

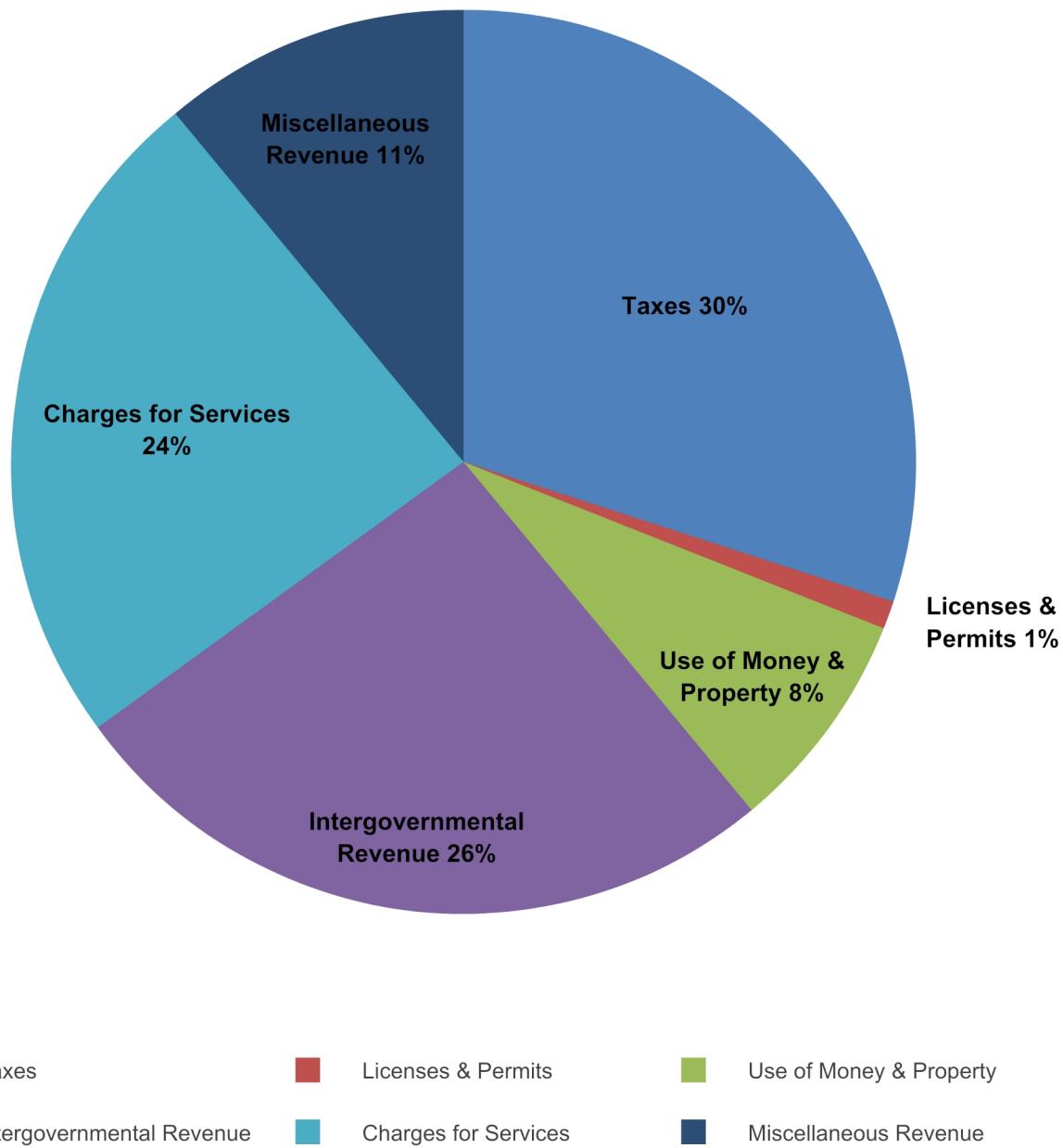
DEPARTMENT/DIVISION	FY 2019			FY 2020			% OF NET OPERATING BUDGET
	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	
Police	15,511,456	1,236,415	14,275,041	15,877,635	1,446,021	14,431,614	35.05 %
Emergency Comm. Center	1,545,623	510,167	1,035,456	1,565,496	537,852	1,027,644	2.50 %
Fire	11,185,971	1,409,781	9,776,190	11,148,259	1,569,203	9,579,056	23.26 %
Emergency Management	82,099	1,656	80,443	107,115	2,281	104,834	0.25 %
Building Services	1,209,264	664,162	545,102	1,249,476	726,403	523,073	1.27 %
Subtotal	29,534,413	3,822,181	25,712,232	29,947,981	4,281,760	25,666,221	62.34 %
Human Rights	483,565	3,300	480,265	602,466	3,900	598,566	1.45 %
Health Services	782,222	323,156	459,066	846,247	369,013	477,234	1.16 %
Park Division	3,416,583	335,091	3,081,492	3,431,383	318,357	3,113,026	7.56 %
Civic Center	981,500	—	981,500	1,056,057	—	1,056,057	2.56 %
Grand River Center	540,807	71,700	469,107	511,143	—	511,143	1.24 %
Recreation	3,580,850	2,225,077	1,355,773	3,647,468	2,148,166	1,499,302	3.64 %
Library	3,556,064	112,210	3,443,854	3,546,781	41,450	3,505,331	8.51 %
Subtotal	13,341,591	3,070,534	10,271,057	13,641,545	2,880,886	10,760,659	26.13 %
Airport	3,723,831	3,015,551	708,280	4,205,734	3,572,021	633,713	1.54 %
Transit	3,923,269	2,351,962	1,571,307	3,745,349	2,186,889	1,558,460	3.79 %
Public Works	1,051,164	61,271	989,893	985,012	58,843	926,169	2.25 %
Engineering	1,414,048	2,799,716	(1,385,668)	1,444,323	3,063,514	(1,619,191)	(3.93)%
Economic Development	2,599,761	493,970	2,105,791	2,580,854	468,553	2,112,301	5.13 %
Housing & Comm. Dev.	1,401,516	918,687	482,829	1,569,748	926,555	643,193	1.56 %
Purchase of Services	80,784	—	80,784	100,000	—	100,000	0.24 %
Subtotal	14,194,373	9,641,157	4,553,216	14,631,020	10,276,375	4,354,645	10.58 %
Planning	902,833	396,031	506,802	917,609	425,308	492,301	1.20 %
City Council	146,965	—	146,965	148,335	4,564	143,771	0.35 %
City Manager's Office	1,366,990	632,386	734,604	1,406,748	732,038	674,710	1.64 %
City Manager - Budget	325,409	153,952	171,457	570,747	239,302	331,445	0.80 %
City Manager - Personnel	713,317	448,849	264,468	895,530	477,828	417,702	1.01 %
City Manager - Public Info.	242,538	80,820	161,718	294,429	104,474	189,955	0.46 %
City Clerk	406,668	266,931	139,737	465,332	308,672	156,660	0.38 %
Finance	2,655,789	11,449,522	(8,793,733)	2,525,424	6,200,815	(3,675,391)	(8.93)%
Legal	966,003	459,307	506,696	996,396	505,196	491,200	1.19 %
Information Services	1,354,887	573,394	781,493	1,456,065	556,990	899,075	2.19 %
Subtotal	9,081,399	14,461,192	(5,379,793)	9,676,615	9,555,187	121,428	0.29 %
Total Without Debt	66,151,776	30,995,064	35,156,712	67,897,161	26,994,208	40,902,953	99.34 %
Debt Service	10,602,063	10,318,451	283,612	10,779,398	10,508,072	271,326	0.66 %
Total With Debt	76,753,839	41,313,515	35,440,324	78,676,559	37,502,280	41,174,279	100.00 %

FISCAL YEAR 2020 RECOMMENDED BUDGET
DISTRIBUTION OF THE CITY PORTION OF YOUR PROPERTY TAX PAYMENT
RESIDENTIAL PROPERTY EXAMPLE

For a residential property, with an assessed value of \$139,493 (and a taxable value of \$77,587) the City portion of their Fiscal Year 2020 (July 1, 2019 - June 30, 2020) tax bill would be \$770.17 with homestead tax credit. The distribution of their tax dollars to City departments and divisions would be:

CITY OF DUBUQUE DEPARTMENT/DIVISION	NET		DEBT SERVICE	TOTAL
	OPERATING EXPENSE			
Police	35.05 %	269.95		269.95
Emergency Comm. Center	2.50 %	19.26		19.26
Fire	23.26 %	179.15	1.58	180.73
Emergency Management	0.25 %	1.93		1.93
Building Services	1.27 %	9.79		9.79
Subtotal	0.6233	480.08	1.58	481.66
Human Rights	1.45 %	11.17		11.17
Health Services	1.16 %	8.94		8.94
Park Division	7.56 %	58.23		58.23
Civic Center	2.56 %	19.72		19.72
Grand River Center	1.24 %	9.56		9.56
Recreation	3.64 %	28.04		28.04
Library	8.51 %	65.54		65.54
Subtotal	0.2612	201.2	—	201.2
Airport	1.54 %	11.87		11.87
Transit	3.79 %	29.19		29.19
Public Works	2.25 %	17.33		17.33
Engineering	(3.93)%	(30.27)		(30.27)
Economic Development	5.13 %	39.51		39.51
Housing & Comm. Dev.	1.56 %	12.02		12.02
Purchase of Services	0.24 %	1.85		1.85
Subtotal	0.1058	81.5	—	81.5
Planning	1.20 %	9.25		9.25
City Council	0.35 %	2.70		2.7
City Manager's Office	1.64 %	12.64		12.64
City Manager - Budget	0.80 %	6.17		6.17
City Manager - Personnel	1.01 %	7.78		7.78
City Manager - Public Info.	0.46 %	3.55		3.55
City Clerk	0.38 %	2.92		2.92
Finance	(8.93)%	(68.78)	3.56	0.66% (65.22)
Legal	1.19 %	9.16		9.16
Information Services	2.19 %	16.86		16.86
Subtotal	0.0029	2.25	3.56	5.81
GRAND TOTAL		765.03	5.14	770.17

BUDGET REVENUE BY CATEGORY

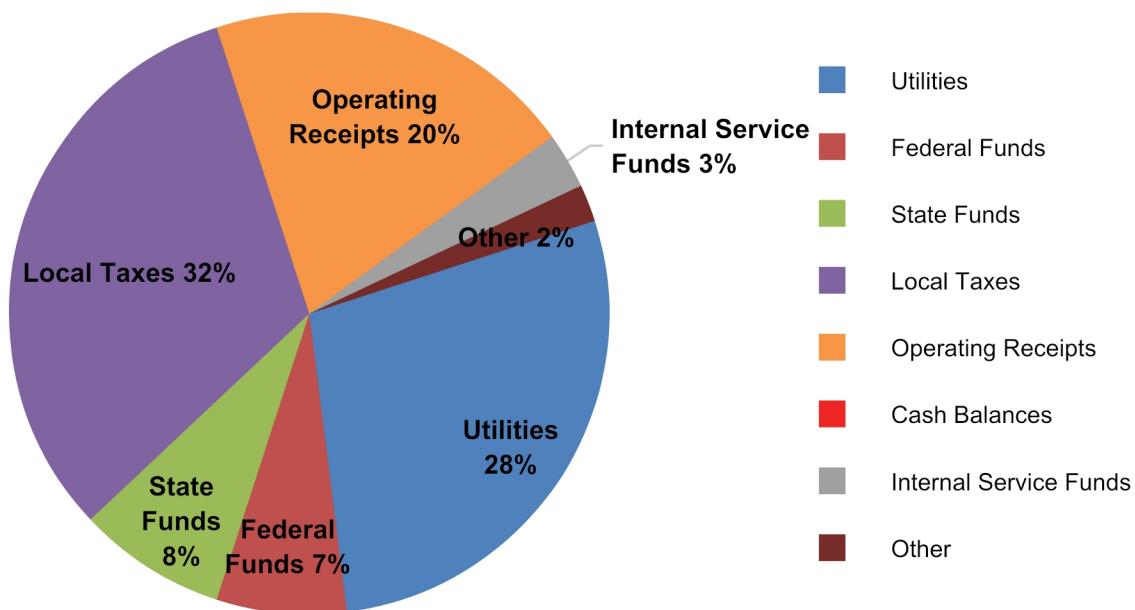


FY 2020 RECOMMENDED REVENUE BUDGET \$184,145,482

**SUMMARY OF TOTAL REVENUES
BY REVENUE CATEGORY**

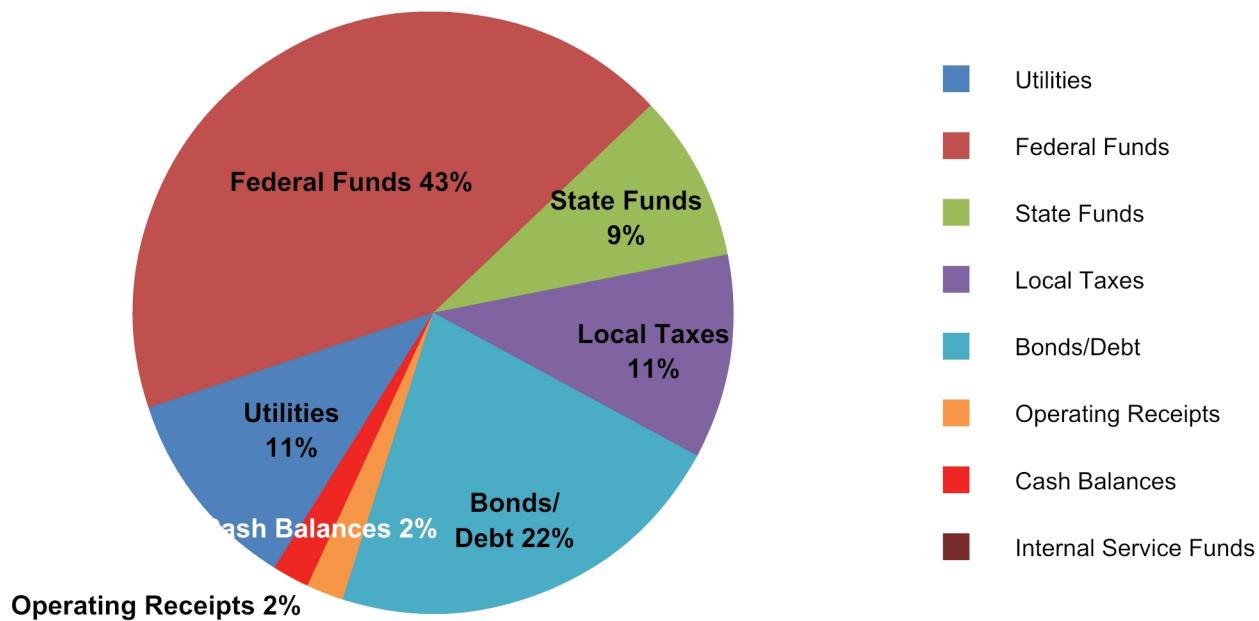
Revenue Category	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY20 Recomm'd Budget	% Change from Adopted FY19
Taxes					
Property Taxes	26,259,728	25,845,701	26,503,829	26,305,451	(0.75)%
Local Option Sales Tax	8,890,171	9,374,990	8,725,078	8,972,106	2.83 %
Hotel/Motel Taxes	2,206,527	2,276,763	2,375,778	2,447,726	3.03 %
Gaming Tax	587,959	614,666	587,923	605,069	2.92 %
Utility franchise tax	5,123,999	5,110,197	5,615,810	5,359,008	(4.57)%
Other Taxes	11,433,829	12,080,281	10,234,755	10,792,274	5.45 %
Total Taxes	54,502,213	55,302,598	54,043,173	54,481,634	0.46 %
Licenses & Permits					
Licenses & Permits	1,718,326	1,750,692	1,562,233	1,752,994	12.21 %
Total Licenses & Permits	1,718,326	1,750,692	1,562,233	1,752,994	(1.09)%
Use of Money & Property					
Interest Earnings	846,167	1,193,430	237,041	914,175	285.66 %
Gaming Leases	5,312,132	5,331,011	5,401,176	5,554,410	2.84 %
Other Uses of Money	8,556,467	8,093,879	7,638,452	7,920,413	3.69 %
Total Use of Money & Property	14,714,766	14,618,320	13,276,669	14,388,998	(2.79)%
Intergovernmental Revenue					
Federal Grants	13,881,464	11,771,971	9,873,337	17,809,120	80.38 %
State Road Use Funds	7,155,269	7,353,913	7,155,269	7,353,913	2.78 %
State Grants	20,451,010	18,755,836	16,598,804	22,193,467	33.71 %
County Contributions	2,335,107	708,870	937,196	1,000,462	6.75 %
Total Intergovernmental Revenue	43,822,850	38,590,590	34,564,606	48,356,962	(9.56)%
Charges for Services					
Utility Charges	34,264,484	35,675,710	45,331,555	40,749,240	(10.11)%
Other Charges for Services	3,088,474	2,885,150	3,261,286	3,435,158	5.33 %
Total Charges for Services	37,352,958	38,560,860	48,592,841	44,184,398	3.17 %
Special Assessments					
	313,064	173,374	30,000	30,000	— %
Miscellaneous Revenue					
Internal Charges	5,120,234	4,587,370	4,823,244	4,679,721	(2.98)%
Proceeds from Bonds	34,999,395	12,014,076	11,360,477	12,926,487	13.78 %
Other Miscellaneous Revenue	5,336,960	6,844,475	3,397,119	3,344,288	(1.56)%
Total Miscellaneous Revenue	45,456,589	23,445,921	19,580,840	20,950,496	6.99 %
Total Revenues Before Transfers	197,880,766	172,442,355	171,650,362	184,145,482	7.28 %
Transfers	31,456,514	28,835,673	33,168,399	30,478,335	(8.11)%
Grand Total Revenues	229,337,280	201,278,028	204,818,761	214,623,817	4.79 %

WHERE THE MONEY COMES FROM 2020 OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$134,086,573

2020 CAPITAL BUDGET



TOTAL RECOMMENDED CAPITAL BUDGET \$57,186,070

* Excludes Transfers and non-program accounts for self-insurance, Metro Landfill accounts & Agency Fund accounts

**SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME**

Revenue Type	FY19 Total Adopted Revenues	FY20 Total Recommended Budget		FY20 Recommended Operating Budget		FY20 Recommended Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Utilities							
Water	12,198,855	11,880,486	6.21%	8,959,083	6.68%	2,921,403	5.11%
Sewer	13,346,888	12,740,840	6.66%	12,396,239	9.24%	344,601	0.60%
Sewer Loan Repayments	191,000	—	—%	0	—%	0	—%
Solid Waste	4,330,291	4,445,286	2.32%	3,949,508	2.95%	495,778	0.87%
Parking	3,459,460	3,485,954	1.82%	3,049,622	2.27%	436,332	0.76%
Stormwater	4,762,550	6,182,122	3.23%	3,908,593	2.91%	2,273,529	3.98%
Landfill	4,072,416	4,185,735	2.19%	4,174,145	3.11%	11,590	0.02%
Salt Operations	113,065	172,450	0.09%	172,450	0.13%	0	—%
Transit	554,079	563,802	0.29%	547,324	0.41%	16,478	0.03%
Subtotal	43,028,604	43,656,675	22.82%	37,156,964	27.71%	6,499,711	11.37%
Federal Funds							
Community Development	1,458,656	1,448,165	0.76%	905,035	0.67%	543,130	0.95%
HUD Lead Grant	537,764	933,353	0.49%	390,853	0.29%	542,500	0.95%
Federally Assisted Housing	5,899,711	6,110,056	3.19%	6,110,056	4.56%	—	—%
Federal Grants - AmeriCorps	240,813	239,713	0.13%	239,713	0.18%	—	—%
Federal Grants - Continuum Care	78,691	82,411	0.04%	82,411	0.06%	—	—%
Federal Grants - Build America Bonds	0	—	—%	0	—%	—	—%
Federal Grants - Law Enforcement	106,460	138,234	0.07%	138,234	0.10%	—	—%
Federal Assistance	59,470	233,167	0.12%	58,167	0.04%	175,000	0.31%
Federal Transportation	360,000	4,000,000	2.09%	—	—%	4,000,000	6.99%
Federal Transit Authority	1,329,365	3,120,621	1.63%	1,180,949	0.88%	1,939,672	3.39%
Federal HUD Resiliency Grant	12,108,000	10,847,251	5.67%	1,196	—%	10,846,055	18.97%
Passenger Facility Charge	202,034	199,134	0.10%	199,134	0.15%	—	—%
Federal Aviation Administration	1,000,000	6,411,537	3.35%	—	—%	6,411,537	11.21%
Subtotal	23,380,964	33,763,642	17.65%	9,305,748	6.94%	24,457,894	42.77%
State Funds							
State Health Grant/Lead Grant	10,500	12,099	0.01%	12,099	0.01%	—	—%
State Police Program Grant	0	—	—	0	—	—	—
State Iowa Finance Authority	141,283	141,283	0.07%	—	—%	141,283	0.25%
State Flood Mitigation	3,051,211	6,085,466	3.18%	2,562,323	1.91%	3,523,143	6.16%
State Transit	294,509	612,219	0.32%	284,640	0.21%	327,579	0.57%
State Airport Grant	—	72,750	0.04%	0	—%	72,750	0.13%
Highway Maintenance & Trails Grants	1,711,270	448,644	0.23%	26,644	0.02%	422,000	0.74%
Road Use Tax	8,135,401	7,061,329	3.69%	6,629,983	4.94%	431,346	0.75%
Industrial and Commercial State Backfill	1,032,698	1,493,677	0.78%	1,493,677	1.11%	—	—%
Mobile Home Tax	51,758	54,166	0.03%	54,166	0.04%	—	—%
Subtotal	14,428,630	15,981,633	8.36%	11,063,532	8.25%	4,918,101	8.60%
Local Taxes							
Property Tax	26,494,204	26,296,081	13.75%	26,296,081	19.61%	—	—%
Hotel/Motel Tax	2,375,778	2,447,726	1.28%	2,447,726	1.83%	—	—%
Military Service	11,558	10,868	0.01%	10,868	0.01%	—	—%
Monies & Credits	56,795	79,796	0.04%	79,796	0.06%	—	—%
Ag Land Tax	9,625	9,370	—%	9,370	0.01%	—	—%
TIF Increment Property Tax	11,375,238	10,910,537	5.70%	8,384,708	6.25%	2,525,829	4.42%

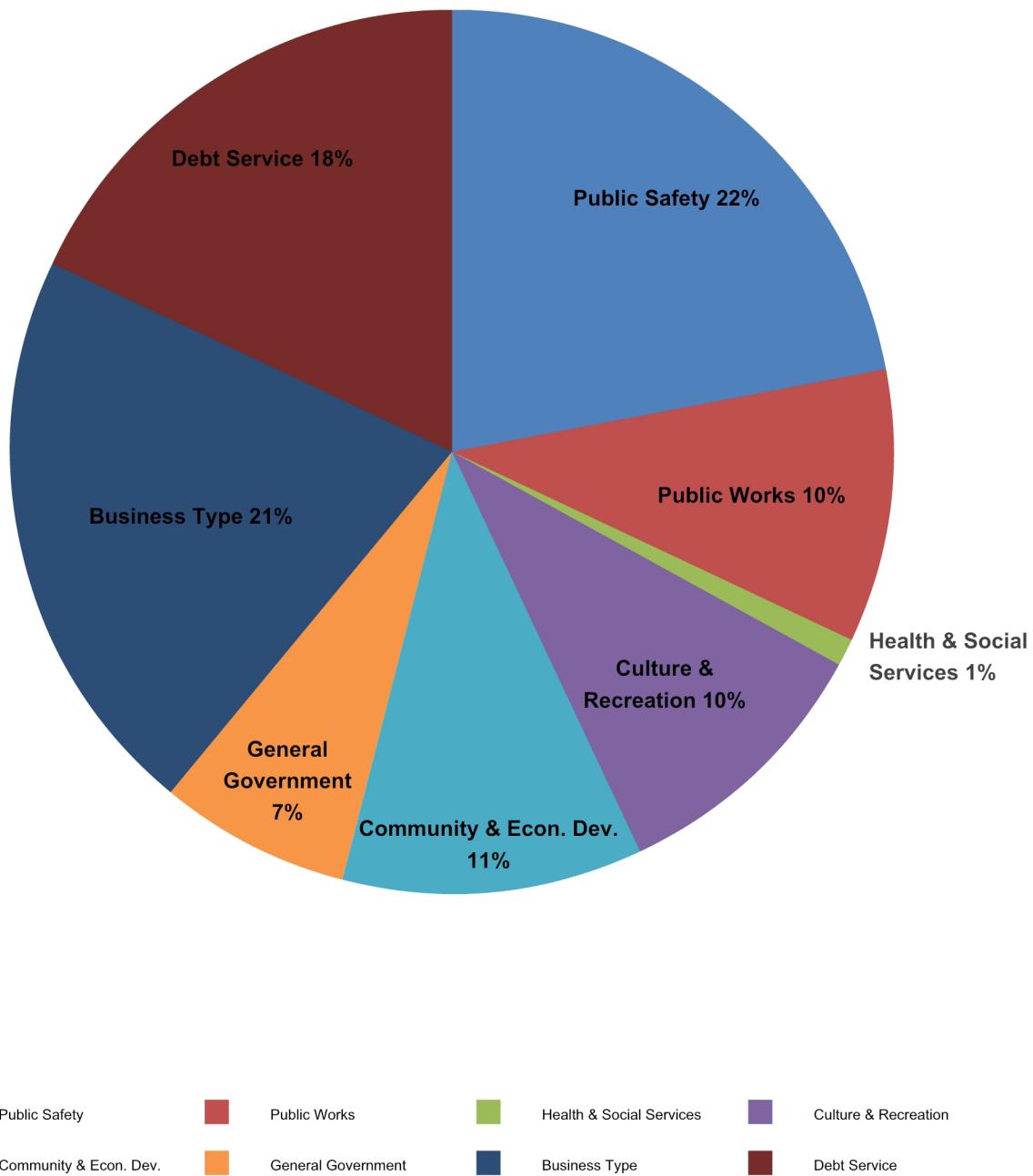
**SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME**

Revenue Type	FY19 Total Adopted Revenues	FY20 Total Recommended Budget		FY20 Recommended Operating Budget		FY20 Recommended Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
DRA-Parimutuel Tax	257,494	263,319	0.14%	263,319	0.20%		—%
Diamond Jo-Tax on Bets	330,429	341,750	0.18%	341,750	0.25%		—%
Sales Tax-50% and 20%	6,137,915	6,134,483	3.21%	5,221,382	3.89%	913,101	1.60%
Sales Tax-30%	3,343,976	3,112,471	1.63%	289,148	0.22%	2,823,323	4.94%
Subtotal	50,393,012	49,606,401	25.93%	43,344,148	32.33%	6,262,253	10.95%
Operating Receipts							
Airport	2,989,307	3,560,615	1.86%	3,560,615	2.66%		—%
Ambulance	1,312,014	1,476,424	0.77%	1,476,424	1.10%		—%
Animal Licenses/Impoundments Fee	167,623	177,223	0.09%	177,223	0.13%		—%
Business License/Permits	224,353	273,573	0.14%	273,573	0.20%		—%
Cable TV	586,943	632,091	0.33%	629,021	0.47%	3,070	0.01%
Grand Harbor Land Lease	71,700	—	—%	0	—%		—%
County Participation Comm. Center	504,988	531,718	0.28%	531,718	0.40%		—%
County Payment	348,062	373,301	0.20%	366,689	0.27%	6,612	0.01%
Dental Premium Reimbursements	204,324	203,416	0.11%	203,416	0.15%		—%
Diamond Jo-Admissions	500,004	500,000	0.26%	500,000	0.37%		—%
DRA-Equity Distribution (Used for CIP only)	969,151	1,402,070	0.73%	299,600	0.22%	1,102,470	1.93%
DRA-Gaming used for America's River Project/Parking/Fire Debt Abatement	544,127	548,936	0.29%	548,936	0.41%		—%
DRA-Gaming Revenues (Lease & Slots)	4,349,715	4,489,113	2.35%	4,238,684	3.16%	250,429	0.44%
DRA-Police Overtime - Security	149,011	137,717	0.07%	137,717	0.10%		—%
Dubuque Casino Hotel & Diamond Jo Lease	561,013	688,139	0.36%	688,139	0.51%		—%
Engineering Division incl' Riverfront Leases	2,383,650	2,666,378	1.39%	2,666,378	1.99%		—%
Federal Building Leases	323,402	338,961	0.18%	338,961	0.25%		—%
Golf	975,363	929,392	0.49%	909,392	0.68%	20,000	0.03%
Information Services Recharges	570,662	555,819	0.29%	555,819	0.41%		—%
Inspection (Building/Health/Fire/Planning)	682,131	741,951	0.39%	741,951	0.55%		—%
Interest Earnings-Tax Funds	150,010	403,618	0.21%	403,618	0.30%		—%
Iowa District Court Fines	378,067	349,101	0.18%	349,101	0.26%		—%
Library Receipts	111,945	41,181	0.02%	41,181	0.03%		—%
Misc./Administration Overhead Charges	351,599	387,309	0.20%	342,309	0.26%	45,000	0.08%
Public Works	32,806	29,519	0.02%	29,519	0.02%		—%
Park	257,744	253,174	0.13%	253,174	0.19%		—%
Port of Dubuque Marina	238,529	207,138	0.11%	207,138	0.15%		—%
Police	113,978	124,497	0.07%	124,497	0.09%		—%
Recreation	633,357	634,921	0.33%	634,921	0.47%		—%
Rental Housing	427,341	432,710	0.23%	432,710	0.32%		—%
Utility Franchise Fees	5,040,810	4,794,979	2.51%	4,794,979	3.58%		—%
Zoning	66,062	59,991	0.03%	59,991	0.04%		—%
Subtotal	26,219,791	27,944,975	14.61%	26,517,394	19.78%	1,427,581	2.50%
Cash Balances							
Tax Funds	184,471	725,922	0.38%	325,922	0.24%	400,000	0.70%
Non-Enterprise Const.& Oper. Funds	187,213	815,501	0.43%	198,378	0.15%	617,123	1.08%
Subtotal	371,684	1,541,423	0.81%	524,300	0.39%	1,017,123	1.78%
Land Sales-Industrial Parks	580,613	580,613	0.30%	270,613	0.20%	310,000	0.54%

**SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME**

Revenue Type	FY19 Total Adopted Revenues	FY20 Total Recommended Budget		FY20 Recommended Operating Budget		FY20 Recommended Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Homeownership Sale Proceeds	100,000	100,000	0.05%	—%	—%	100,000	0.17%
Farm Land Rents	81,717	49,708	0.03%	49,708	0.04%	—%	—%
SRF Loans (Water Abated)	3,702,200	1,090,000	0.57%	1,090,000	0.81%	0	—%
SRF Loans (Sewer Abated)	475,000	865,000	0.45%	—%	—%	865,000	1.51%
SRF Loans (Stormwater Abated Debt)	4,726,442	9,000,000	4.71%	—%	—%	9,000,000	15.74%
G.O. Bonds (GDTIF Abated)	1,564,000	841,000	0.44%	—%	—%	841,000	1.47%
G.O. Bonds (Parking-Parking Abated)	0	—	—%	—%	—%	0	—%
G.O. Bonds (RUT/Sales Tax Abated)	892,835	1,130,487	0.59%	—%	—%	1,130,487	1.98%
Loan Repayments							
UDAG	9,270	9,270	—%	—%	—%	9,270	0.02%
Econ. Dev-Loan Pool and ED	135,000	401,922	0.21%	217,922	0.16%	184,000	0.32%
Washington Neighborhood	12,000	20,000		0		20,000	
Homeownership	8,500	—	—%	—%	—%	0	—%
Rehab/RRP	46,651	45,185	0.02%	15,185	0.01%	30,000	0.05%
Special Assessments	30,000	30,000	0.02%	0	—%	30,000	0.05%
Private Funding	489,204	667,077	0.35%	589,377	0.44%	77,700	0.14%
Subtotal	12,853,432	14,830,262	7.75%	2,232,805	1.67%	12,597,457	22.03%
Budget Less Service Funds	170,676,117	187,325,011	97.94%	130,144,891	97.06%	57,180,120	99.99%
Internal Service Funds	4,101,988	3,947,632	2.06%	3,941,682	2.94%	5,950	0.01%
Total Budget	174,778,105	191,272,643	100.00%	134,086,573	100.00%	57,186,070	100.00%

HOW THE MONEY IS SPENT
FY 2020 RECOMMENDED OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$134,086,573

* Excludes transfers and non-program expense for self-insurance, Metro Landfill accounts & Agency Fund accounts

**SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM**

State Program / Department	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY20 Recomm'd Budget	% Change from Adopted FY19
OPERATING EXPENDITURES					
Public Safety					
Police	14,715,035	14,696,718	15,577,470	15,945,656	2.36%
Emergency Comm. Center	1,440,952	1,458,246	1,566,683	1,586,070	1.24%
Fire	12,913,685	11,365,573	11,397,015	11,370,532	-0.23%
Disaster Services	82,447	82,686	82,099	107,115	30.47%
Health Services - Animal Control	336,786	287,513	317,411	352,388	11.02%
Public Works - Flood Control	176,310	185,366	172,468	182,097	5.58%
Building Services - Inspections	824,260	752,875	804,469	844,299	4.95%
Total Public Safety	30,489,475	28,828,977	29,917,615	30,388,157	1.57%
Debt Service	(1,252,028)	(260,551)	(292,118)	(304,868)	4.36%
Total Public Safety without Debt Service	29,237,447	28,568,426	29,625,497	30,083,289	1.55%
Public Works					
Airport	4,480,642	4,657,389	4,082,831	4,562,000	11.74%
Public Works	6,897,100	6,211,274	7,163,145	7,008,354	-2.16%
Engineering	7,702,428	5,326,833	5,573,999	5,656,272	1.48%
Total Public Works	19,080,170	16,195,496	16,819,975	17,226,626	2.42%
Debt Service	(7,528,424)	(4,498,288)	(4,198,258)	(4,184,043)	-0.34%
Total Public Works without Debt Service	11,551,746	11,697,208	12,621,717	13,042,583	3.33%
Health & Social Services					
Human Rights	426,489	357,887	483,565	602,466	24.59%
Health Services	458,354	468,477	464,811	493,859	6.25%
Purchase of Services	27,780	27,780	29,756	99,756	235.25%
Total Health & Social Services	912,623	854,144	978,132	1,196,081	22.28%
Culture & Recreation					
Parks	3,205,557	3,390,326	3,531,731	3,566,177	0.98%
Civic Center	917,096	875,904	1,033,470	1,108,120	7.22%
Conference Center	372,289	401,100	559,371	533,318	-4.66%
Recreation	3,647,877	3,491,822	3,749,459	3,813,645	1.71%
Library	3,607,678	3,760,386	3,851,429	3,928,128	1.99%
Purchase of Services	0	0	0	0	—%
Economic Development-Arts & Cultural Affairs	282,584	320,645	357,144	348,952	-2.29%
Total Culture & Recreation	12,033,081	12,240,183	13,082,604	13,298,340	1.65%
Debt Service	(456,402)	(393,516)	(425,113)	(447,680)	5.31%
Total Culture & Rec without Debt Service	11,576,679	11,846,667	12,657,491	12,850,660	1.53%
Community & Economic Development					
Economic Development	16,289,675	11,272,391	8,579,984	8,259,108	-3.74%
Housing & Comm. Development	8,194,069	7,369,862	7,975,502	8,395,126	5.26%

**SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM**

State Program / Department	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY20 Recomm'd Budget	% Change from Adopted FY19
Planning Services	839,810	819,091	902,833	917,609	1.64%
City Manager's-Neighborhood Development	146,203	140,122	168,634	164,516	-2.44%
Purchase of Services	39,478	10,000	110,465	120,000	8.63%
Total Comm. & Econ. Development (CED)	25,509,235	19,611,466	17,737,418	17,856,359	0.67%
Debt Service	(10,293,136)	(4,560,784)	(3,032,853)	(3,174,418)	4.67%
Total CED without Debt Service	15,216,099	15,050,682	14,704,565	14,681,941	-0.15%
General Government					
Building Services - City Hall & Bldg Maint.	510,869	883,743	524,080	523,082	-0.19%
Historic Federal Building - Housing	406,970	392,391	409,488	394,298	-3.71%
City Council	118,457	128,523	146,965	148,335	0.93%
Personnel	670,516	666,399	713,317	895,530	25.54%
Budget	318,072	344,274	416,272	570,747	37.11%
Public Information Office	358,134	426,764	536,594	613,528	14.34%
City Manager's Office	941,882	797,445	934,299	991,559	6.13%
City Clerk	376,686	388,874	406,668	465,332	14.43%
Finance	2,765,585	3,081,962	2,861,095	2,728,030	-4.65%
Cable TV	259,118	257,861	292,872	309,922	5.82%
Legal	913,298	907,528	966,003	996,396	3.15%
Information Services	1,296,887	1,270,329	1,354,902	1,456,065	7.47%
Total General Government	8,936,474	9,546,093	9,562,555	10,092,824	5.55%
Debt Service	(364,382)	(707,403)	(324,591)	(320,511)	-1.26%
Total General Government without Debt Service	8,572,092	8,838,690	9,237,964	9,772,313	5.78%
Business Type					
Parks - Stormwater	94,047	123,712	145,928	202,644	38.87%
Public Information Office - Stormwater	(21,512)	0	86,661	70,313	-18.86%
Water	6,669,314	7,510,111	8,901,823	9,431,693	5.95%
Water Resource & Recovery Center	9,981,959	10,301,977	9,652,061	9,769,904	1.22%
Parking Division	11,867,805	5,263,917	5,143,593	5,155,945	0.24%
Transit	3,804,284	4,166,058	4,259,189	4,096,997	-3.81%
Public Works- Solid Waste & Landfill	6,168,188	6,576,793	6,654,403	6,680,140	0.39%
Public Works- Salt Operations	90,227	91,779	113,065	172,450	52.52%
Public Works- Garage Service	1,923,158	2,126,023	2,097,596	2,192,216	4.51%
Public Works- Sewer/Stormwater Maint.	846,415	1,013,347	1,071,839	1,016,780	-5.14%
Engineering - Sewer/Stormwater Improv.	5,526,582	4,999,024	3,274,833	3,619,468	10.52%
Engineering - Service Fund	2,024,822	1,683,777	1,716,829	1,619,636	-5.66%
Finance - Meter Reads/Service	163,674	160,396	0	0	—%
Total Business Type	49,138,963	44,016,914	43,117,820	44,028,186	2.11%
Debt Service	(22,258,162)	(17,243,371)	(14,907,878)	(15,475,430)	3.81%
Total Business Type without Debt Service	26,880,801	26,773,543	28,209,942	28,552,756	1.22%
Total Expenditures without Debt	103,947,487	103,629,360	108,035,308	110,179,623	1.98%

**SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM**

State Program / Department	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY20 Recomm'd Budget	% Change from Adopted FY19
Total Debt Service	42,152,534	27,663,913	23,180,811	23,906,950	3.13%
TOTAL OPERATING EXPENDITURES	146,100,021	131,293,273	131,216,119	134,086,573	2.19%
Capital Improvement Projects (CIP)					
Public Safety	741,270	340,525	520,000	545,000	4.81%
Public Works	20,917,807	20,356,775	18,721,105	27,194,447	45.26%
Culture & Recreation	865,829	1,061,828	2,052,934	1,681,531	-18.09%
Community & Economic Development	3,696,532	6,094,241	5,232,729	5,881,891	12.41%
General Government	1,724,058	903,695	1,241,947	1,754,392	41.26%
Business Type	20,760,160	12,973,987	15,816,271	20,128,809	27.27%
TOTAL CIP EXPENDITURES	48,705,656	41,731,051	43,584,986	57,186,070	31.21%
Total Expenditures Before Transfers	194,805,677	173,024,324	174,801,105	191,272,643	9.42%
Interfund Transfers	31,425,044	28,835,673	33,168,399	30,478,335	-8.11%
Grand Total Expenditures	226,230,721	201,859,997	207,969,504	221,750,978	6.63%

* Excludes non-program expense for self-insurance, Metro Landfill accounts & Agency Fund accounts

CITY OF DUBUQUE
FY 2020
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY20 Recommended Budget	% Change from Adopted FY19
PROGRAM EXPENSE *					
EMPLOYEE EXPENSE	61,448,285	60,620,976	62,829,377	63,143,600	0.50%
SUPPLIES & SERVICES	38,746,419	39,417,410	40,047,337	42,434,719	5.96%
CAPITAL OUTLAY	3,008,021	2,727,550	4,276,234	3,652,211	-14.59%
SUBTOTAL	103,202,725	102,765,936	107,152,948	109,230,530	1.94%
DEBT SERVICE	42,152,534	27,663,915	23,180,811	23,906,950	3.13%
NON-EXPENSE ACCOUNTS	744,763	863,422	882,360	949,093	7.56%
TOTAL OPERATING BUDGET	146,100,022	131,293,273	131,216,119	134,086,573	2.19%
CAPITAL IMPROVEMENTS	48,705,657	41,731,052	43,584,986	57,186,070	31.21%
TOTAL BUDGET	194,805,679	173,024,325	174,801,105	191,272,643	9.42%

* Excludes transfers and non-program expense for self-insurance, Metro Landfill accounts & Agency Fund accounts

OPERATING EXPENDITURES BY FUND					
100 GENERAL FUND	59,761,459	59,654,130	62,228,507	64,151,812	3.09%
205 TRUST & AGENCY FUND	184	177	—	—	—%
210 TIF-METRIX/NORDSTROM	1,796,691	1,697,467	1,330,138	1,081,427	-18.70%
215 TIF-N CASCADE HOUSING	41,545	11,147	80,148	144,669	80.50%
216 TIF- ENGLISH RIDGE	—	—	32,997	60,345	82.88%
217 TIF - SOUTH POINTE	—	—	—	5,159	—%
218 TIF - RUSTIC POINT	—	—	—	2,356	—%
225 TIF-TECH PARK SOUTH	231,345	267,592	182,378	37,566	-79.40%
229 TIF-HOLY GHOST	—	—	—	—	—%
231 TIF-LAKE RIDGE	13,233	13,913	15,809	16,938	7.14%
240 TIF-GREATER DOWNTOWN	1,493,935	2,235,865	1,305,900	1,155,376	-11.53%
243 DBQ BREWING MALTING	—	—	—	—	—%
250 ROAD USE TAX FUND	5,524,250	5,419,194	6,585,096	6,569,601	-0.24%
260 COMM DEVEL FUND	831,488	780,606	931,558	905,035	-2.85%
264 HUD RESILIENCY FUND	11,172	41,300	—	1,196	—%
265 UDAG REPAYMENTS	—	—	—	—	—%
266 GUARDIAN ANGEL	—	1,140	—	—	—%
269 CIRCLES DONATIONS	4,820	3,230	20,000	20,212	1.06%
270 RRP LOAN REPAYMENTS	27,000	—	3,000	3,000	—%
275 LEAD GRANT PROGRAM	481,576	446,983	150,239	390,853	160.15%
280 SECTION 8 HOUSING FD	6,100,792	5,484,314	6,084,392	6,207,194	2.02%
290 CABLE TV FUND	504,463	538,942	586,943	629,021	7.17%
295 LIBRARY GIFTS TR FD	73,290	163,271	71,213	157,580	121.28%
297 STYLEDMASTER/CANINE	46,970	29,913	6,000	6,000	—%
340 FLOOD MITIGATION FD	—	—	—	—	—%
400 DEBT SERVICE FUND	22,327,621	12,774,038	10,602,063	10,779,398	1.67%
500 ELLA LYONS PEONY TR	2,200	—	2,000	2,000	—%
550 LIBRARY PERMANENT TR	—	—	—	—	—%
600 TRANSIT FUND	3,481,337	3,833,245	3,923,269	3,745,349	-4.53%
605 INTERMODAL RAMP FUND	19,075	28,025	20,165	18,895	-6.30%
610 SEWAGE UTIL-OPER FD	10,728,085	11,220,944	10,716,675	10,809,241	0.86%

CITY OF DUBUQUE
FY 2020
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY20 Recommended Budget	% Change from Adopted FY19
OPERATING EXPENDITURES BY FUND					
620 STORMWATER UTILITY	5,720,918	5,234,524	3,427,986	3,799,555	10.84%
630 PARKING FAC-OPER FD	9,855,805	3,250,377	3,130,218	3,140,820	0.34%
640 WATER UTIL-OPER FUND	6,833,846	7,701,240	8,921,869	9,451,703	5.94%
670 SOLID WASTE COLLECTION	2,851,273	2,997,422	2,986,427	2,893,588	-3.11%
680 SALT OPERATIONS	90,227	91,779	113,065	172,450	52.52%
800 ENGINEERING SERV FD	2,003,309	1,683,777	1,992,492	1,749,466	-12.20%
810 GARAGE SERVICE FUND	1,920,160	2,123,511	2,097,596	2,192,216	4.51%
820 GENERAL SERVICE FUND	2,998	2,512	—	—	—%
830 STORES/PRINTING FUND	2,040	(16,677)	—	—	—%
940 LANDFILL OPER FUND	3,316,915	3,579,372	3,667,976	3,786,552	3.23%
TOTAL OPERATING BUDGET	146,100,022	131,293,273	131,216,119	134,086,573	2.19%
CAPITAL EXPENDITURES BY FUND					
100 GENERAL FUND	2,176,327	1,911,074	725,211	2,133,906	194.25%
241 TAX INCRE-DOWNTOWN LOAN	21,400	68,356	30,000	400,000	1,233.33%
250 ROAD USE TAX FUND	94,743	916,625	1,632,062	431,346	-73.57%
252 CUSTOMER FACILITY CHG	—	280,583	—	—	—%
255 SPECIAL ASSESSMENTS	—	269	—	—	—%
260 COMM DEVEL FUND	280,827	852,397	527,098	543,130	3.04%
264 HUD RESILIENCY FUND	529,478	5,485,656	12,108,000	10,846,055	-10.42%
265 UDAG REPAYMENTS	—	—	9,270	9,270	—%
268 HOUSING TRUST FUND	216,347	315,100	211,283	211,283	—%
270 STATE RENTAL REHAB	29,227	57,019	30,000	30,000	—%
275 LEAD PAINT GRANT	863,687	739,426	395,000	550,000	39.24%
290 CABLE TV	7,473	—	—	3,070	—%
295 EXPENDABLE LIBRARY GIFTS	169,606	7,654	—	—	—%
300 STREET CONST FUND	9,562,689	8,706,675	2,503,961	2,870,323	14.63%
340 SALES TAX INCRFEMENT	6,987,980	3,343,215	489,000	3,523,143	620.48%
350 SALES TAX CONSTR. FD	1,564,502	1,498,836	1,371,414	1,232,817	-10.11%
360 GENERAL CONSTR FUND	3,456,918	1,976,573	6,319,903	6,636,238	5.01%
370 GOLF CONSTRUCTION FD	19,862	11,953	—	20,000	—%
390 AIRPORT CONST FUND	1,964,431	2,585,654	1,416,513	7,616,680	437.71%
600 TRANSIT FUND	2,665,312	3,525,072	719,235	2,738,044	280.69%
670 REFUSE COLLECTION FD	—	357,445	416,007	495,778	19.18%
700 AMERICA'S RIVER FD	26,498	13,579	—	—	—%
710 SAN-SEWER CONST FD	4,826,377	2,014,241	1,976,641	1,209,601	-38.81%
720 STORM SEWER CONST FD	10,516,718	2,345,751	5,714,268	11,323,529	98.16%
730 PARKING FAC CONST FD	464,862	8,840	251,521	480,323	90.97%
740 WATER CONST FUND	2,256,180	4,691,510	6,682,199	3,863,994	-42.17%
810 GARAGE SERVICE FUND	4,213	14,979	11,900	5,950	-50.00%
940 LANDFILL OPER FUND	—	2,570	44,500	11,590	-73.96%
TOTAL CAPITAL BUDGET	48,705,657	41,731,052	43,584,986	57,186,070	31.21%
TOTAL BUDGET (excl' transfers)	194,805,679	173,024,325	174,801,105	191,272,643	9.42%

CITY OF DUBUQUE
FY20 RECOMMENDED BUDGET
BY MAJOR CATEGORIES AND DEPARTMENT & CAPITAL BUDGET BY DEPARTMENT

DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	NON-EXP ACCOUNTS	SUBTOTAL OPERATING	DEBT SERVICE	TOTAL BUDGET
Police Department	13,340,468	1,863,012	680,155	—	15,883,635	62,021	15,945,656
Emergency Communications	1,466,740	98,726	30	—	1,565,496	20,574	1,586,070
Fire Department	9,972,238	987,871	188,150	—	11,148,259	222,273	11,370,532
Emergency Management	—	107,115	—	—	107,115	—	107,115
Human Rights	495,954	106,162	350	—	602,466	—	602,466
Health Services	508,010	336,362	1,875	—	846,247	—	846,247
Multicultural Family Center	304,694	33,140	350	—	338,184	—	338,184
Park Division	2,387,746	990,643	257,638	—	3,636,027	132,794	3,768,821
AmeriCorps	385,622	13,542	—	—	399,164	—	399,164
Civic Center Division	21,949	1,019,108	15,000	—	1,056,057	52,063	1,108,120
Grand River Center	—	485,143	26,000	—	511,143	22,175	533,318
Recreation Division	1,827,872	1,178,894	52,650	—	3,059,416	16,881	3,076,297
Library Department	2,489,015	1,124,760	90,586	—	3,704,361	223,767	3,928,128
Water Department	2,404,255	2,601,359	736,780	—	5,742,394	3,689,299	9,431,693
Water & Resource Recovery Center	1,448,236	2,963,561	128,275	—	4,540,072	5,229,832	9,769,904
Parking Division	665,979	890,075	205,549	—	1,761,603	3,394,342	5,155,945
Airport	1,499,643	2,539,391	166,700	—	4,205,734	356,266	4,562,000
Transit Division	2,559,601	1,201,328	3,315	—	3,764,244	332,753	4,096,997
Public Works	7,935,258	7,203,813	352,240	957,449	16,448,760	803,277	17,252,037
Engineering	2,970,550	1,504,928	566,194	—	5,041,672	5,853,704	10,895,376
Building Services	1,052,201	379,860	45,265	(227,850)	1,249,476	117,905	1,367,381
Economic Development	330,126	4,751,879	2,685	—	5,084,690	3,174,418	8,259,108
Housing & Community Dev	2,266,121	6,322,466	62,743	227,850	8,879,180	—	8,879,180
Planning Services	703,486	213,123	1,000	—	917,609	—	917,609
Personnel	733,874	161,306	350	—	895,530	—	895,530
Budget	373,638	197,109	—	—	570,747	—	570,747
Public Information Office	508,437	172,708	2,696	—	683,841	—	683,841
City Council	85,802	62,183	350	—	148,335	—	148,335
City Manager's Office	1,135,096	364,981	4,950	—	1,505,027	—	1,505,027
City Clerk's Office	321,711	137,671	5,950	—	465,332	—	465,332
Finance	1,131,110	1,399,070	3,600	(8,356)	2,525,424	202,606	2,728,030
Cable TV Division	219,566	75,356	15,000	—	309,922	—	309,922
Legal Services	783,976	202,703	9,717	—	996,396	—	996,396
Information Services	814,626	615,371	26,068	—	1,456,065	—	1,456,065
Purchase of Services	—	130,000	—	—	130,000	—	130,000
TOTAL DEPTS/DIVISIONS	63,143,600	42,434,719	3,652,211	949,093	110,179,623	23,906,950	134,086,573

CITY OF DUBUQUE
FY20 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
General	Police Department	13,340,468	1,862,012	675,155	—	—	15,877,635
	Emergency Communications	1,466,740	98,726	30	—	—	1,565,496
	Fire Department	9,972,238	987,871	188,150	—	—	11,148,259
	Emergency Management	—	107,115	—	—	—	107,115
	Human Rights	495,954	106,162	350	—	—	602,466
	Health Services	508,010	336,362	1,875	—	—	846,247
	Multicultural Family Center	304,694	33,140	350	—	—	338,184
	Park Division	2,321,075	924,470	185,838	—	—	3,431,383
	AmeriCorps	385,622	13,542	—	—	—	399,164
	Civic Center Division	21,949	1,019,108	15,000	—	—	1,056,057
	Grand River Center	—	485,143	26,000	—	—	511,143
	Recreation Division	1,775,939	1,081,531	52,650	—	—	2,910,120
	Library Department	2,450,415	1,022,280	74,086	—	—	3,546,781
	Airport Department	1,499,643	2,539,391	166,700	—	—	4,205,734
	Public Works Department	947,999	459,519	15,200	—	(437,706)	985,012
	Engineering Department	922,012	434,499	87,812	—	—	1,444,323
	Building Services	1,052,201	379,860	45,265	—	(227,850)	1,249,476
	Economic Development	330,126	2,248,043	2,685	—	—	2,580,854
	Housing & Community Dev	692,468	622,072	27,358	—	227,850	1,569,748
	Planning Services	703,486	213,123	1,000	—	—	917,609
	Personnel	733,874	161,306	350	—	—	895,530
	Budget	373,638	197,109	—	—	—	570,747
	Public Information Office	275,806	17,327	1,296	—	—	294,429
	City Council	85,802	62,183	350	—	—	148,335
	City Manager's Office	1,078,999	322,799	4,950	—	—	1,406,748
	City Clerk's Office	321,711	137,671	5,950	—	—	465,332
	Finance Department	1,131,110	1,390,714	3,600	—	—	2,525,424
	Legal Services	783,976	202,703	9,717	—	—	996,396
	Information Services	814,626	615,371	26,068	—	—	1,456,065
	Purchase of Services	—	100,000	—	—	—	100,000
	Total, General Fund	44,790,581	18,181,152	1,617,785	—	(437,706)	64,151,812
Transit	Transit Division	2,559,601	1,182,433	3,315	—	—	3,745,349
	Total, Transit Fund	2,559,601	1,182,433	3,315	—	—	3,745,349
Intermodal Ramp	Transit Division	—	18,895	—	—	—	18,895
	Total, Transit Fund	—	18,895	—	—	—	18,895

CITY OF DUBUQUE
FY20 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Debt Service	Police Department	—	—	—	62,021	—	62,021
	Emergency Communications	—	—	—	20,574	—	20,574
	Fire Department	—	—	—	222,273	—	222,273
	Park Division	—	—	—	132,794	—	132,794
	Civic Center Division	—	—	—	52,063	—	52,063
	Grand River Center	—	—	—	22,175	—	22,175
	Recreation Division	—	—	—	16,881	—	16,881
	Library Department	—	—	—	223,767	—	223,767
	Parking Division	—	—	—	2,015,125	—	2,015,125
	Airport Department	—	—	—	356,266	—	356,266
	Transit Division	—	—	—	332,753	—	332,753
	Public Works Department	—	—	—	135,332	—	135,332
	Engineering Department	—	—	—	3,692,445	—	3,692,445
	Building Services	—	—	—	117,905	—	117,905
	Economic Development	—	—	—	3,174,418	—	3,174,418
	Finance Department	—	—	—	202,606	—	202,606
Total, Debt Service Fund		—	—	—	10,779,398	—	10,779,398
Tax Increment	Library Department	—	—	—	—	—	—
	Parking Division	—	—	—	—	—	—
	Economic Development	—	2,503,836	—	—	—	2,503,836
	Total, Tax Increment Funds	—	2,503,836	—	—	—	2,503,836
Road Use Tax	Public Works Department	2,458,644	3,193,942	193,750	—	223,771	6,070,107
	Engineering Department	—	212,448	287,046	—	—	499,494
	Total, Road Use Tax Fund	2,458,644	3,406,390	480,796	—	223,771	6,569,601
Community	Human Rights	—	—	—	—	—	—
Development	Recreation Division	51,933	97,363	—	—	—	149,296
	Housing & Community Dev	556,552	70,558	350	—	—	627,460
	City Manager's Office	56,097	42,182	—	—	—	98,279
	Purchase Of Services	—	30,000	—	—	—	30,000
	Total, Comm. Dev. Fund	664,582	240,103	350	—	—	905,035
HUD Resiliency	Housing & Community Dev	175	1,021	—	—	—	1,196
Grant	Budget Department	—	—	—	—	—	—
Total, HUD Resiliency Grant		175	1,021	—	—	—	1,196

CITY OF DUBUQUE
FY20 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Circles Donations	Housing & Community Dev	—	20,212	—	—	—	20,212
	Total, Circles Donations	—	20,212	—	—	—	20,212
Lead Paint Grant	Housing & Community Dev	305,817	67,036	18,000	—	—	390,853
	Total, Lead Paint Grant	305,817	67,036	18,000	—	—	390,853
State Rental Rehab	Economic Development	—	—	—	—	—	—
	Housing & Community Dev	—	3,000	—	—	—	3,000
	Total, UDAG Repmt. Fund	—	3,000	—	—	—	3,000
Section 8 Housing	Housing & Community Dev	651,592	5,538,567	17,035	—	—	6,207,194
	Total, Section 8 Housing Fund	651,592	5,538,567	17,035	—	—	6,207,194
Stylemaster Trust	Police Department - Canine Unit	—	1,000	5,000	—	—	6,000
	Total Stylemaster Trust	—	1,000	5,000	—	—	6,000
Water Operating	Water Department	2,404,255	2,601,359	736,780	3,689,299	—	9,431,693
	Engineering Department - One Calls	20,010	—	—	—	—	20,010
	Total, Water Operating Fund	2,424,265	2,601,359	736,780	3,689,299	—	9,451,703
Sewer Operating	Water & Resource Recovery Center	1,448,236	2,963,561	128,275	5,229,832	—	9,769,904
	Public Works Department	488,717	204,963	35,250	—	29,508	758,438
	Engineering Department	120,259	44,490	116,150	—	—	280,899
	Total, Sewer Operating Fund	2,057,212	3,213,014	279,675	5,229,832	29,508	10,809,241
Solid Waste Operating	Public Works Department	1,735,797	1,002,613	79,040	7,286	68,852	2,893,588
	Total, Solid Waste Oper. Fund	1,735,797	1,002,613	79,040	7,286	68,852	2,893,588
Salt Operations	Public Works Department	—	167,532	—	—	4,918	172,450
	Total, Salt Operations	—	167,532	—	—	4,918	172,450

CITY OF DUBUQUE
FY20 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Stormwater Operating	Park Division	66,671	64,173	71,800	—	—	202,644
	Public Works Department	165,620	77,968	—	—	14,754	258,342
	Engineering Department	288,633	813,491	75,186	2,161,259	—	3,338,569
	Total, Stormwater Operating	520,924	955,632	146,986	2,161,259	14,754	3,799,555
Landfill							
DMASWA	Public Works Department	1,120,943	1,909,637	24,000	660,659	71,313	3,786,552
	Total, Landfill Operating Fund	1,120,943	1,909,637	24,000	660,659	71,313	3,786,552
Parking Operating	Parking Division	665,979	890,075	205,549	1,379,217	—	3,140,820
	Total, Parking Operating Fund	665,979	890,075	205,549	1,379,217	—	3,140,820
Cable TV	City Manager's Office	—	—	—	—	—	—
	Information Services	—	—	—	—	—	—
	Public Information Office	188,343	129,356	1,400	—	—	319,099
	Cable TV Division	219,566	75,356	15,000	—	—	309,922
	Total, Cable TV Fund	407,909	204,712	16,400	—	—	629,021
Expendable							
Library Gifts	Library Department	38,600	102,480	16,500	—	—	157,580
	Total, Expendable Library Gifts	38,600	102,480	16,500	—	—	157,580
Permanent	Library Gift Trust	—	—	—	—	—	—
	Park Division-Lyons Peony Trust	—	2,000	—	—	—	2,000
	Total, Permanent Funds	—	2,000	—	—	—	2,000
Internal							
Service Funds	Engineering Department	1,619,636	—	—	—	—	1,619,636
	Public Information Office	44,288	26,025	—	—	—	70,313
	Budget	—	—	—	—	—	—
	Housing	59,517	—	—	—	—	59,517
	Public Works Department	1,017,538	187,639	5,000	—	982,039	2,192,216
	Total, Service Fund	2,740,979	213,664	5,000	—	982,039	3,941,682
TOTAL OPERATING BUDGET (excl' transfers)		63,143,600	42,426,363	3,652,211	23,906,950	957,449	134,086,573

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY20 RECOMMENDED BUDGET

FUND	BEG.	PLUS	PLUS	PLUS	LESS
	BALANCE	INCOME	TRANSFERS	PROPERTY	ENDING
	NOT TAXES	IN	TAX	BALANCE	
GENERAL					
General	\$ 12,487,334	\$ 38,360,399	\$ 10,270,845	\$ 20,590,550	\$ 12,402,685
Tort Liability		\$ 15,655		\$ 355,216	\$ —
SUBTOTAL, General Funds	\$ 12,487,334	\$ 38,376,054	\$ 10,270,845	\$ 20,945,766	\$ 12,402,685
SPECIAL REVENUE					
Road Use Tax Fund	\$ 1,401,457	\$ 7,358,773			\$ 1,698,901
Tax Increment & Reserve	\$ 2,293,811	\$ 11,562,584	\$ 100,000		\$ 1,604,268
Trust & Agency	\$ —	\$ 190,557		\$ 3,520,529	\$ —
Special Assessments	\$ —	\$ 30,000			\$ —
UDAG Repayments	\$ 42,352	\$ 9,270			\$ 42,352
Community Development	\$ —	\$ 1,478,963			\$ 30,798
Customer Facility Charge	\$ (461)	\$ 59,535			\$ 59,074
HUD Resiliency	\$ —	\$ 10,846,055			\$ (1,196)
Circles Donations	\$ 63,110	\$ 6,000			\$ 48,898
Lead Grant Program	\$ —	\$ 940,853			\$ —
Housing Trust Fund	\$ —	\$ 161,283	\$ 50,000		\$ —
RRP Repayments	\$ 1	\$ 64,294			\$ 31,295
Section 8	\$ 638,079	\$ 6,049,003	\$ 97,138		\$ 577,026
Cable TV and Equipment Fund	\$ 415,945	\$ 568,355			\$ 352,209
Veteran's Memorial Fund	\$ 126	\$ 5,713			\$ 5,839
Expendable Police Gifts	\$ 75	\$ 6,087			\$ 162
Expendable Library Gifts Trust	\$ 1,141,414				\$ 983,834
SUBTOTAL, Special Revenue	\$ 5,995,909	\$ 39,337,325	\$ 247,138	\$ 3,520,529	\$ 5,433,460
G.O. DEBT SERVICE					
SUBTOTAL, G.O. Debt	\$ 260,775	\$ 19,561	\$ 10,488,511	\$ 271,326	\$ 260,775
PERMANENT					
Library Gifts Trust	\$ 18,841				\$ 18,841
E.B.Lyons Peony Trust	\$ 67,692	\$ 4,954			\$ 70,646
SUBTOTAL, Trust Funds	\$ 86,533	\$ 4,954	\$ —	\$ —	\$ 89,487
CAPITAL PROJECT					
Street Construction	\$ 502,595	\$ 2,738,632			\$ 81,756
Sales Tax Increment	\$ 7,892,910	\$ 4,101,534			\$ 5,908,978
Sales Tax Construction	\$ —	\$ 1,824,365	\$ 371,667		\$ 145,991
Passenger Facility Charge	\$ 36,422	\$ 167,700			\$ 4,988
Airport Construction	\$ 718,582	\$ 6,484,287	\$ 632,393		\$ 218,582
Golf Construction	\$ 56,185				\$ 36,185
Dog Track/Riverboat Depreciation	\$ 1,047,522				\$ 1,047,522
GO Bond Fund	\$ —	\$ 1,971,487			\$ —
General Construction Fund		\$ 4,102,000	\$ 2,534,238		\$ —
SUBTOTAL, Construction Funds	\$ 10,254,216	\$ 21,390,005	\$ 3,538,298	\$ —	\$ 7,444,002

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FISCAL YEAR 2020 RECOMMENDED BUDGET

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS	
			OPERATING BUDGET	CAPITAL BUDGET
GENERAL				
General	\$ 3,020,725	\$ 66,285,718	\$ 64,151,812	\$ 2,133,906
Tort Liability	\$ 370,871	\$ —	\$ —	\$ —
SUBTOTAL, General Funds	* \$ 3,391,596	\$ 66,285,718	\$ 64,151,812	\$ 2,133,906
SPECIAL REVENUE				
Road Use Tax Fund	\$ 60,382	\$ 7,000,947	\$ 6,569,601	\$ 431,346
Tax Increment & Reserve	\$ 9,448,291	\$ 2,903,836	\$ 2,503,836	\$ 400,000
Trust & Agency	\$ 3,711,086	\$ —	\$ —	\$ —
Special Assessments	\$ 30,000	\$ —	\$ —	\$ —
UDAG Repayments	\$ —	\$ 9,270	\$ —	\$ 9,270
Community Development	\$ —	\$ 1,448,165	\$ 905,035	\$ 543,130
Customer Facility Charge	\$ —	\$ —	\$ —	\$ —
HUD Resiliency	\$ —	\$ 10,847,251	\$ 1,196	\$ 10,846,055
Circles Donations	\$ —	\$ 20,212	\$ 20,212	\$ —
Lead Grant Program	\$ —	\$ 940,853	\$ 390,853	\$ 550,000
Housing Trust Fund	\$ —	\$ 211,283	\$ —	\$ 211,283
RRP Repayments	\$ —	\$ 33,000	\$ 3,000	\$ 30,000
Section 8	\$ —	\$ 6,207,194	\$ 6,207,194	\$ —
Cable TV and Equipment Fund	\$ —	\$ 632,091	\$ 629,021	\$ 3,070
Veteran's Memorial Fund	\$ —	\$ —	\$ —	\$ —
Expendable Police Gifts	\$ —	\$ 6,000	\$ 6,000	\$ —
Expendable Library Gifts Trust	\$ —	\$ 157,580	\$ 157,580	\$ —
SUBTOTAL, Special Revenue	\$ 13,249,759	\$ 30,417,682	\$ 17,393,528	\$ 13,024,154
G.O. DEBT SERVICE				
SUBTOTAL, G.O. Debt	\$ —	\$ 10,779,398	\$ 10,779,398	\$ —
PERMANENT				
Library Gifts Trust	\$ —	\$ —	\$ —	\$ —
E.B.Lyons Peony Trust	\$ —	\$ 2,000	\$ 2,000	\$ —
SUBTOTAL, Trust Funds	\$ —	\$ 2,000	\$ 2,000	\$ —
CAPITAL PROJECT				
Street Construction	\$ 289,148	\$ 2,870,323	\$ —	\$ 2,870,323
Sales Tax Increment	\$ 2,562,323	\$ 3,523,143	\$ —	\$ 3,523,143
Sales Tax Construction	\$ 817,224	\$ 1,232,817	\$ —	\$ 1,232,817
Passenger Facility Charge	\$ 199,134	\$ —	\$ —	\$ —
Airport Construction	\$ —	\$ 7,616,680	\$ —	\$ 7,616,680
Golf Construction	\$ —	\$ 20,000	\$ —	\$ 20,000
Dog Track/Riverboat Depreciation	\$ —	\$ —	\$ —	\$ —
GO Bond Fund	\$ 1,971,487	\$ —	\$ —	\$ —
General Construction Fund	\$ —	\$ 6,636,238	\$ —	\$ 6,636,238
SUBTOTAL, Construction Funds	\$ 5,839,316	\$ 21,899,201	\$ —	\$ 21,899,201

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FISCAL YEAR 2019 RECOMMENDED BUDGET

FUND	BEG. BALANCE	PLUS		TRANSFERS IN	PROPERTY TAX	LESS ENDING BALANCE
		INCOME	NOT TAXES			
UTILITY/ENTERPRISE						
Transit	\$ 1,364,109	\$ 4,319,436	\$ 589,019	\$ 1,558,460	\$ 1,347,631	
Intermodal Ramp	\$ 6,491	\$ 28,031			\$ 15,627	
Sewer Operating	\$ 2,001,419	\$ 12,907,998			\$ 2,054,420	
San. Sewer Construction	\$ 363,280	\$ 865,000	\$ 458,758		\$ 477,437	
Stormwater Operating	\$ 2,831,567	\$ 5,126,133	\$ 418,506		\$ 2,839,107	
Stormwater Construction	\$ 3,724,182	\$ 9,000,000	\$ 1,260,000		\$ 2,660,653	
Parking Operating	\$ 738,828	\$ 3,078,821	\$ 280,000		\$ 768,027	
Parking Construction	\$ 690,806	\$ 78,200	\$ 26,209		\$ 314,892	
Water Operating	\$ 3,914,403	\$ 10,497,358			\$ 3,962,678	
Water Construction	\$ 4,778,712	\$ —	\$ 1,342,591		\$ 2,257,309	
Solid Waste	\$ 352,026	\$ 4,400,323			\$ 307,063	
Salt Operations	\$ 3,905	\$ 180,475			\$ 11,930	
Landfill	\$ 8,170,464	\$ 4,185,735			\$ 8,170,464	
T&A-Self Insurance Reserves	\$ 5,469,347				\$ 5,469,347	
Service Fund Charges	\$ 224,952	\$ 3,947,632			\$ 224,952	
SUBTOTAL, Utility Enterprise Fund	\$ 34,634,491	\$ 58,615,142	\$ 4,375,083	\$ 1,558,460	\$ 30,881,537	
TOTAL ALL FUNDS	\$ 63,719,258	\$ 157,743,041	\$ 28,919,875	\$ 26,296,081	\$ 56,511,946	

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY20 RECOMMENDED BUDGET

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS	
			OPERATING BUDGET	CAPITAL BUDGET
UTILITY/ENTERPRISE				
Transit		\$ 6,483,393	\$ 3,745,349	\$ 2,738,044
Intermodal Ramp		\$ 18,895	\$ 18,895	
Sewer Operating	\$ 2,045,756	\$ 10,809,241	\$ 10,809,241	
San. Sewer Construction		\$ 1,209,601	\$ —	\$ 1,209,601
Stormwater Operating	\$ 1,737,544	\$ 3,799,555	\$ 3,799,555	
Stormwater Construction		\$ 11,323,529	\$ —	\$ 11,323,529
Parking Operating	\$ 188,802	\$ 3,140,820	\$ 3,140,820	
Parking Construction		\$ 480,323	\$ —	\$ 480,323
Water Operating	\$ 997,380	\$ 9,451,703	\$ 9,451,703	
Water Construction		\$ 3,863,994	\$ —	\$ 3,863,994
Refuse	\$ 1,055,920	\$ 3,389,366	\$ 2,893,588	\$ 495,778
Salt Operations		\$ 172,450	\$ 172,450	
Landfill	\$ 387,593	\$ 3,798,142	\$ 3,786,552	\$ 11,590
T&A-Self Insurance Reserves		\$ —	\$ —	
Service Fund Charges		\$ 3,947,632	\$ 3,941,682	\$ 5,950
SUBTOTAL, Utility Enterprise Fund	\$ 6,412,995	\$ 61,888,644	\$ 41,759,835	\$ 20,128,809
TOTAL ALL FUNDS	\$ 28,893,666	\$ 191,272,643	\$ 134,086,573	\$ 57,186,070

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General (1)	\$ 12,487,334	\$ 69,221,794	\$ 69,306,443	\$ 12,402,685	(0.68)%	\$ (84,649)
Tort Liability	\$ —	\$ 370,871	\$ 370,871	\$ —	— %	\$ —
Trust and Agency	\$ —	\$ 3,711,086	\$ 3,711,086	\$ —	— %	\$ —
Tax Increment & Reserve (2)	\$ 2,293,811	\$ 11,662,584	\$ 12,352,127	\$ 1,604,268	(30.06)%	\$ (689,543)
Sales Tax Increment (1)	\$ 7,892,910	\$ 4,101,534	\$ 6,085,466	\$ 5,908,978	(25.14)%	\$ (1,983,932)
Road Use Tax Fund (1)	\$ 1,401,457	\$ 7,358,773	\$ 7,061,329	\$ 1,698,901	21.22 %	\$ 297,444
Special Assessment	\$ —	\$ 30,000	\$ 30,000	\$ —	— %	\$ —
Community Development (1)	\$ —	\$ 1,478,963	\$ 1,448,165	\$ 30,798	— %	\$ 30,798
UDAG Repayments (3)	\$ 42,352	\$ 9,270	\$ 9,270	\$ 42,352	— %	\$ —
State Rental Rehab	\$ 1	\$ 64,294	\$ 33,000	\$ 31,295	3,129,400 %	\$ 31,294
HUD Resiliency	\$ —	\$ 10,846,055	\$ 10,847,251	\$ (1,196)	— %	\$ (1,196)
Housing Trust Fund	\$ —	\$ 211,283	\$ 211,283	\$ —	— %	\$ —
Circles Private Donations	\$ 63,110	\$ 6,000	\$ 20,212	\$ 48,898	(22.52)%	\$ (14,212)
Section 8 Housing (4)	\$ 638,079	\$ 6,146,141	\$ 6,207,194	\$ 577,026	(9.57)%	\$ (61,053)
Lead Grant Program	\$ —	\$ 940,853	\$ 940,853	\$ —	— %	\$ —
Cable TV & Equipment Fund (5)	\$ 415,945	\$ 568,355	\$ 632,091	\$ 352,209	(15.32)%	\$ (63,736)
Veteran's Memorial Fund (15)	\$ 126	\$ 5,713	\$ —	\$ 5,839	4,534.13 %	\$ 5,713
Expendable Police Gift Trusts (14)	\$ 75	\$ 6,087	\$ 6,000	\$ 162	116.00 %	\$ 87
Expendable Library Gift Trusts (6)	\$ 1,141,414	\$ —	\$ 157,580	\$ 983,834	(13.81)%	\$ (157,580)
G.O. Debt Service	\$ 260,775	\$ 10,779,398	\$ 10,779,398	\$ 260,775	— %	\$ —
Street Construction (1)	\$ 502,595	\$ 2,738,632	\$ 3,159,471	\$ 81,756	(83.73)%	\$ (420,839)
Sales Tax Construction (1)	\$ —	\$ 2,196,032	\$ 2,050,041	\$ 145,991	— %	\$ 145,991
GO Bond Fund	\$ —	\$ 1,971,487	\$ 1,971,487	\$ —	— %	\$ —
General Construction (1)	\$ —	\$ 6,636,238	\$ 6,636,238	\$ —	— %	\$ —
Golf Construction (1)	\$ 56,185	\$ —	\$ 20,000	\$ 36,185	(35.60)%	\$ (20,000)
Airport Construction	\$ 718,582	\$ 7,116,680	\$ 7,616,680	\$ 218,582	(69.58)%	\$ (500,000)
Passenger Facility (12)	\$ 36,422	\$ 167,700	\$ 199,134	\$ 4,988	(86.30)%	\$ (31,434)
Customer Facility (13)	\$ (461)	\$ 59,535	\$ —	\$ 59,074	(12,914.32)%	\$ 59,535
Lyons Peony Trust	\$ 67,692	\$ 4,954	\$ 2,000	\$ 70,646	4.36 %	\$ 2,954
Library Gift Trusts	\$ 18,841	\$ —	\$ —	\$ 18,841	— %	\$ —
Transit	\$ 1,364,109	\$ 6,466,915	\$ 6,483,393	\$ 1,347,631	(1.21)%	\$ (16,478)
Intermodal	\$ 6,491	\$ 28,031	\$ 18,895	\$ 15,627	140.75 %	\$ 9,136
Sewage Facility Operation (7)	\$ 2,001,419	\$ 12,907,998	\$ 12,854,997	\$ 2,054,420	2.65 %	\$ 53,001
Stormwater Operating (8)	\$ 2,831,567	\$ 5,544,639	\$ 5,537,099	\$ 2,839,107	0.27 %	\$ 7,540
Parking Operation (7)	\$ 738,828	\$ 3,358,821	\$ 3,329,622	\$ 768,027	3.95 %	\$ 29,199
Water Utility Operation (7)	\$ 3,914,403	\$ 10,497,358	\$ 10,449,083	\$ 3,962,678	1.23 %	\$ 48,275
Refuse Collection (9)	\$ 352,026	\$ 4,400,323	\$ 4,445,286	\$ 307,063	(12.77)%	\$ (44,963)
Salt Operations (11)	\$ 3,905	\$ 180,475	\$ 172,450	\$ 11,930	205.51 %	\$ 8,025
Sanitary Sewer Construction (1)	\$ 363,280	\$ 1,323,758	\$ 1,209,601	\$ 477,437	31.42 %	\$ 114,157
Stormwater Construction (1)	\$ 3,724,182	\$ 10,260,000	\$ 11,323,529	\$ 2,660,653	(28.56)%	\$ (1,063,529)
Parking Facility Construction (1)	\$ 690,806	\$ 104,409	\$ 480,323	\$ 314,892	(54.42)%	\$ (375,914)
Water Construction (1)	\$ 4,778,712	\$ 1,342,591	\$ 3,863,994	\$ 2,257,309	(52.76)%	\$ (2,521,403)

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
Service Fund Charges (10)	\$ 224,952	\$ 3,947,632	\$ 3,947,632	\$ 224,952	— %; \$	—
T&A Self Insurance Reserves	\$ 5,469,347	\$ —	\$ —	\$ 5,469,347	— %; \$	—
General Obligation Bond Fund	\$ —	\$ —	\$ —	\$ —	— %; \$	—
Dog Track Bond Depreciation	\$ 1,047,522	\$ —	\$ —	\$ 1,047,522	— %; \$	—
Landfill (1)	\$ 8,170,464	\$ 4,185,735	\$ 4,185,735	\$ 8,170,464	— %; \$	—
Total	\$ 63,719,258	\$212,958,997	\$ 220,166,309	\$ 56,511,946	(11.31)%; \$	(7,207,312)

1. Use of fund balance will be used to pay for projects in the City's five-year Capital Improvement Program.
2. Tax Increment & Reserve Fund use of fund balance will be used to pay for projects in the City's five-year Capital Improvement Program and to repay internal loans for developing the City's industrial parks / technology parks.
3. UDAG Repayments Fund use of fund balance will be used for Economic Development initiatives.
4. Section 8 Fund use of balance is reserved for housing assistance payments.
5. Cable TV & Equipment Fund use of fund balance will be used for future capital projects.
6. Expendable Library Gift Trusts Fund use of fund balance will be used for programs and speakers at the Library.
7. Increase in fund balance is required to maintain the operating reserve requirement of 10% of operating expenditures.
8. Stormwater Operation Fund use of fund balance represents spending down cash balance due to debt being issued for the Bee Branch project at a much slower time line which reduced debt service costs and increased fund balance.
9. Refuse Collection Fund use of fund balance will be used for future capital projects.
10. Service Fund Charges addition to fund balance will be used to purchase equipment in future years.
11. Salt Operations Fund addition to fund balance will be used to fund future capital purchases.
12. Passenger Facility Charge Fund balance will be used to pay for debt issued for the new Airport terminal project.
13. Customer Facility Charge Fund balance will be used to pay for parking lot improvements at the Airport.
14. Expendable Police Gift Trusts Fund use of fund balance will be used for maintenance of 1948 Stylemaster and canine expenses.
15. Veteran's Memorial Fund balance will be used for maintenance of the Veteran's Memorial.

DISTRIBUTION OF COMMUNITY DEVELOPMENT FUNDS

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PROPOSED FY 20 ANNUAL PLAN

FOR USE OF PROGRAM YEAR 2019

**COMMUNITY DEVELOPMENT BLOCK GRANT
(CDBG) FUNDS**

**For Inclusion in the Fiscal Year 2020 City Budget.
This document is subject to revision.**

Exhibit A

PREPARED BY THE CITY OF DUBUQUE BUDGET DEPARTMENT

CITY OF DUBUQUE, IOWA
FY 2020 ANNUAL ACTION PLAN
FOR THE USE OF PROGRAM YEAR 2019
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

The City of Dubuque distinguishes between four different but complementary areas of program development in its overall CDBG program: Housing Development, Economic Development, Neighborhood and Community Development and Planning & Administration. The following description of activities summarizes the projects to be completed in the FY 2020 Annual Action Plan with the use of CDBG funds; the adopted City Budget and recommended amended City Budget are shown in Exhibit A.:

RESOURCES

Estimated Entitlement 2020 **\$1,073,776**

The Fiscal Year 2020 entitlement allocations have not been announced. The entitlement is an estimate based on Fiscal Year 2019 Allocation.

Program Income **\$405,187**

Program income projects are based on forecast for loan repayments based on the loan portfolio and program income generated from CDBG funded programs.

TOTAL RESOURCES **\$1,478,963**

PLANNING AND ADMINISTRATION **\$235,883**

CDBG regulations limit expenditure on planning and administrative funds to 20% of the current year program income plus the current entitlement. The proposed resources for administration support the plan's current requirements.

Housing & Community Development Administration **\$37,547**

On-going staff support for general management, oversight, and coordination of the Community Development Block Grant housing programs.

Housing Program Administration **\$46,213**

On-going staff support for general housing planning activities and department administration.

Priority:

High

Objective/Outcome:

Decent Housing/Accessibility (DH1)

Neighborhood Development Administration **\$60,219**

The Neighborhood Development Specialist coordinates the City's neighborhood Development programs and provides technical assistance to organizations and residents to improve Dubuque's neighborhoods.

Priority:

High

Objective/Outcome:

Suitable Living Environment/Accessibility (SL1)

Planning, Monitoring, & Budgeting **\$91,904**

Staff support for general management. Oversight and coordination of the Community Development Block Grant program; assures compliance with federal regulations and reporting requirements.

Priority:

High

Objective/Outcome:

Suitable Living Environment/ Sustainability (SL3)

HOUSING DEVELOPMENT PROGRAMS		\$956,332
First Time Home Buyer Program		\$20,000
Provides for loans to assist low and moderate-income families to purchase their first homes. These funds are used to cover the "entry costs" of homeownership – down payments and closing costs.		
National Objective:	Low and Moderate-Income Housing	
Location:	Citywide	
Proposed Accomplishments:	4 Households	
Priority:	High	
Objective/Outcome:	Decent Housing/Affordability (DH2)	
Homeowner Rehabilitation		\$75,000
1) Residential Rehabilitation Loan Program		
An on-going program to provide low-interest loans to qualified low and moderate-income homeowners for the rehabilitation of substandard housing units.		
2) Home Repair Program		
Zero % loans to improve conditions of property for income-eligible homeowners		
3) Accessibility		
Zero % and forgivable loans to remove architectural barriers and increase access for people with physical disabilities.		
National Objective:	Low and Moderate-Income Housing	
Location:	Citywide	
Proposed Accomplishments:	3 Housing Units	
Priority:	High	
Objective/Outcome:	Decent Housing/Affordability (DH2)	
Housing Inspection Program (Area Basis)		\$109,536
Intensive inspection program of rental units within low and moderate-income residential neighborhoods to ensure safe and sanitary housing.		
National Objective:	Low and Moderate-Income Benefit	
Location:	Low/Mod Residential Areas	
Proposed Accomplishments:	700 Housing units	
Priority:	High	
Objective/Outcome:	Decent Housing/Affordability (DH2)	
Lead Hazard Reduction (Lead & Healthy Homes Grant Match)		\$40,000
Provides activities in support of efforts to reduce lead paint hazards in housing, including assessment and lead paint reduction or abatement, with forgivable loans to low/Moderate-Income residents.		
National Objective:	Low and Moderate-Income Housing	
Location:	Citywide	
Proposed Accomplishments:	4 Housing units	
Priority:	High	
Objective/Outcome:	Decent Housing/Sustainability (DH3)	
Lead Service Line Replacement		\$30,000
Provides activities in support of efforts to replace lead service lines with forgivable loans to low/Moderate-Income residents impacted by Bee Branch Infrastructure projects.		
National Objective:	Low and Moderate-Income Housing	
Location:	Citywide	
Proposed Accomplishments:	6 Housing units	
Priority:	High	
Objective/Outcome:	Decent Housing/Sustainability (DH3)	

Purchase/Rehab/Resale **\$80,000**

Provides funding to address the redevelopment of sub-standard and vacant/abandoned city-owned properties. Properties acquired, rehabbed, and sold to low and Moderate-Income homebuyers or to property owners maintaining affordable rents.

National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	1 Housing Unit
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)

Housing Rehabilitation Services and Staff **\$356,796**

On-going staff support, including program management, technical assistance, loan packaging and inspection, for the City's rehabilitation loan program.

Priority:	High
Objective/Outcome:	Decent Housing/Accessibility (DH1)
Proposed Accomplishments:	43 Households

Rental Dwelling Rehabilitation Programs **\$245,000**

1) Rental Rehabilitation Loan Program

An on-going program to provide loans to qualified housing providers serving low and moderate-income residents for the rehabilitation of substandard housing units.

2) Emergency Code Enforcement Loan Program

Provides loans to correct code deficiencies and emergency or health and safety corrections for rental properties. The program prevents the displacement of economically disadvantaged tenants resulting from code enforcement actions.

3) Accessibility Rehab

Provides forgivable loans to disabled tenants to make rental units accessible to the physically disabled

National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	25 Housing Units
Priority:	High

Objective/Outcome:

Decent Housing/Affordability (DH2)

NEIGHBORHOOD and COMMUNITY DEVELOPMENT PROGRAMS \$270,486

Public Services activities are restricted to 15% of the previous year program income and the current year entitlement. Public Service activities in this plan represent 15% of the proposed expenditures.

Accessible Curb Ramps \$12,600

Replace curbs at intersections throughout the City with accessible ramps to make public sidewalks accessible to persons with disabilities.

National Objective:	Low and Moderate-Income Benefit
Location:	Citywide
Proposed Accomplishments:	2 Accessible ramps
Priority:	High
Objective/Outcome:	Suitable Living Environment/Sustainability (SL3)

Neighborhood Recreation Programs \$131,096

1) Recreation Programs:

\$81,315

Targeted and enhanced recreation offered in the City's older low-and moderate-income neighborhoods to meet the needs of at-risk youth, promote self-esteem, and build community. Activities include expanded after-school programs, open gym, basketball league, music lessons, playtime for tots, scholarships, swim passes, summer day camp and other recreational programs.

2) Neighborhood Recreation Program Grants:

\$49,781

Provide funding to organizations delivering recreational and educational services aligned with the neighborhood and recreation development goals of the Leisure Services Department.

National Objective:	Low and Moderate-Income Benefit
Location:	City wide
Proposed Accomplishments:	5,730 persons
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

Four Mounds HEART Program \$10,000

Youth education program where youth experience hands-on learning while promoting neighborhood revitalization and earning high school diploma.

National Objective:	Low and Moderate-Income Benefit
Location:	Citywide
Proposed Accomplishments:	20 People
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

Senior Center \$18,200

Education and recreation services provided to elderly citizens at the Hills & Dales Lifetime Center.

National Objective:	Low and Moderate-Income Benefit
Location:	Citywide
Proposed Accomplishments:	600 People
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

Eagle Valley Subdivision Park \$30,000

Develop park to serve residents of Eagle Valley Subdivision.

National Objective:	Low and Moderate-Area Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	Planning for Development
Priority:	High
Objective/Outcome:	Suitable Living Environment/Sustainability (SL3)

Neighborhood Support Grants	\$14,560
This grant program provides resources for organized neighborhoods in low/mod income areas to encourage self-initiated revitalization efforts including physical improvements, clean-ups, communication efforts or other special projects.	
National Objective:	Low and Moderate-Income Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	2000 People
Priority:	High
Objective/Outcome:	Suitable Living Environment/Sustainability (SL3)
Neighborhood Related Infrastructure Improvements	\$10,000
National Objective:	Low and Moderate-Income Benefit
Priority:	High
Objective/Outcome:	Suitable Living Environment/Sustainability (SL3)
1) Neighborhood Street Overlays	\$0.00
Provides for pavement overlays in income eligible neighborhoods.	
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	0 streets
2) Neighborhood Sidewalk Program	\$10,000
Grant program to income eligible homeowners, on a case-by-case basis, to pay a maximum of 75% of the cost to repair public sidewalks in front of their home. Grant amount varies based on percentage of area median income.	
Location:	City Wide
Proposed Accomplishments:	2 sidewalks
3) Neighborhood Lighting	\$0.00
An on-going program to provide additional and upgraded lighting in residential low/Moderate-Income neighborhoods.	
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	0 Lights
4) Broadband Access	\$0.00
An on-going program to provide additional access and upgrade connectivity in residential low/Moderate Income neighborhoods.	
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	0 Households
Purchase of Services: Grant Competition	\$20,000
Competitive grant program providing funding for organizations providing human service needs in the community. Services must be consistent with needs identified in the Consolidated Plan and the City's adopted goals and priorities.	
National Objective:	Low and Moderate-Income Benefit
Location:	City Wide
Proposed Accomplishments:	25 People
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)
Washington Tool Library	\$15,790
An on-going free tool loan program operated by the Washington Neighborhood Tool Library, A non-profit organization staffed by volunteers. Funds are used to buy and repair tools and operating costs. Income eligible residents borrow tools at no charge for home repairs and improvements	
National Objective:	Low and Moderate-Income Benefit
Location:	City Wide
Proposed Accomplishments:	450 People
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

Community Development Block Grant

7

Zoning Inspection/Enforcement	\$7,710
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This project provides funding for inspection/enforcement staff services to low/mod income areas for zoning ordinance infractions and to provide support for neighborhood clean-up efforts.

National Objective:	Low and Moderate-Income Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	45 Housing Units
Objective/Outcome:	Decent Housing/Sustainability (DH3)

Grand Total: CDBG Funding Proposed for FY 2019	\$1,462,701
Contingency	\$16,262

CITY OF DUBUQUE

COMMUNITY DEVELOPMENT BLOCK GRANT FY20 ANNUAL ACTION PLAN for
inclusion in the CITY OF DUBUQUE BUDGET



For comments regarding this plan, contact:

City of Dubuque Budget Department

50 W 13th St

Dubuque, IA 52001

www.cityofdubuque.org/cdbg

(563) 589-4116

Community Development Block Grant

City of Dubuque

Fiscal Year 20 Annual Action Plan for the use of Community Development Block Grant Plan Year 5

Revenue Estimates	FY20 Recommended
Entitlement Estimate	1,073,776
Recreation Services	4,675
Neighborhood Development	30
First Time Homebuyer Repayments	69,532
Homeowner Loan Repayments	201,685
Infill Loan Repayments	5,590
Reimbursements for Closing Costs (Rehab)	5,217
Rental Rehab Loan Repayments	38,458
Sale of Assets	80,000
Program Income	405,187
Total Resources	1,478,963
Administration	235,883
Housing & Community Development	956,332
Neighborhood Development	270,486
Total Requirements	1,462,701
Variance	16,262
	FY 20 Recommended
Administration	235,883
Housing & CD Development Administration	37,547
Housing Program Administration	46,213
Neighborhood Development Administration	60,219
Planning, Monitoring, & Budget	91,904
Housing & Community Development	956,332
First-Time Home Buyer Program	20,000
Homeowner Rehabilitation Program	75,000
Housing Inspection Program (Area Basis)	109,536
Lead and Healthy Homes Grant Match	40,000
Lead Service Line Replacement - BBHH Infrastructure Impact	30,000
Purchase/Rehab/Resale	80,000
Rehabilitation Program Services & Staff	356,796
Rental Dwelling Rehabilitation Programs	245,000
Neighborhood Development	270,486
ADA Curb Ramp Construction Project	12,600
Community Development Recreation Programming	81,315
Community Development Recreation Programming: Grants	49,781
Four Mounds HEART Program	10,000
Hills & Dales Senior Center	18,200
Improvement Request: Eagle Valley Subdivision Park	30,530
Neighborhood Grants	14,560
Neighborhood Related Improvements	10,000
Purchase of Services: Grant Competition	20,000
Washington Tool Library	15,790
Zoning Inspection Program	7,710
Grand Total	1,462,701

Community Development Block Grant

Administration and Public Service CAPS

Entitlement Estimate	Admin	Public Service	Uncapped	Total
Prior Year Program Income	1,073,776	1,073,776	1,073,776	1,073,776
Current Year Program Income	405,187	370,421	405,187	405,187
Total Resources	1,478,963	1,073,776	1,478,963	1,478,963
% to Calculate CAP	20%	15%		
Total Resources	295,793	216,630	1,033,434	1,478,963
Total Requirements	235,883	209,646	1,017,172	1,462,701
Variance for CAPS	59,910	6,984	16,262	16,262

FY 20 Recommended

	Admin	PUBLIC SERVICE	UNCAPPED	Grand Total
Administration	235,883			235,883
Planning, Monitoring, & Budget	91,904			91,904
Housing Program Administration	46,213			46,213
Housing & CD Development Administration	37,547			37,547
Neighborhood Development Administration	60,219			60,219
Housing & Community Development			956,332	956,332
First-Time Home Buyer Program		20,000		20,000
Homeowner Rehabilitation Program		75,000		75,000
Purchase/Rehab/Resale		80,000		80,000
Rental Dwelling Rehabilitation Programs		245,000		245,000
Rehabilitation Program Services & Staff		356,796		356,796
Housing Inspection Program (Area Basis)		109,536		109,536
Lead Service Line Replacement - BBHH Infrastructure Impact		30,000		30,000
Lead and Healthy Homes Grant Match		40,000		40,000
Neighborhood Development	209,646		60,840	270,486
ADA Curb Ramp Construction Project		12,600		12,600
Four Mounds HEART Program	10,000			10,000
Neighborhood Related Improvements		10,000		10,000
Improvement Request: Eagle Valley Subdivision Park		30,530		30,530
Neighborhood Grants	14,560			14,560
Community Development Recreation Programming	81,315			81,315
Zoning Inspection Program		7,710		7,710
Hills & Dales Senior Center	18,200			18,200
Washington Tool Library	15,790			15,790
Purchase of Services: Grant Competition	20,000			20,000
Community Development Recreation Programming: Grants	49,781			49,781
Grand Total	235,883	209,646	1,017,172	1,462,701

DEBT MANAGEMENT

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DEBT SERVICE FUND

The Debt Service Fund is a legally required fund. The fund administers the payments for all of the City's general obligation debt. Revenue bonds, other than those from tax increment revenues, are administered in the enterprise fund that is securing the debt.

For the majority of projects funded through general obligation debt, the City usually issues twenty-year general obligation bonds. In Fiscal Year 2020, there is anticipated to be an additional \$1,971,487 in general obligation debt issued that would apply against the statutory debt limit and \$11,103,422 in principal retired will be applied against the statutory debt limit.

In fiscal year 2020, debt service expense related to general obligation bonds that counts against the statutory debt limit will decrease 2.65% under fiscal year 2019 in the debt service fund. New general obligation bond debt which counts against the statutory debt limit planned to be issued (non-enterprise fund) in fiscal year 2020 is as follows:

Project	Amount of Debt Issue	FY 2020 Debt Service
East/West Corridor	450,000	—
Central-White 2-Way Conversion Study	20,000	—
GRC Replace Carpet	88,000	—
Clock Tower Plaza Rehab	33,000	—
Jackson Park Restrooms	250,000	—
Replace Snow Equipment	230,000	—
Rehab Runway Lighting	156,400	—
Ladder and Pumper Replacement	291,667	14,251
Replace HVAC Fire Headquarters	80,000	—
Transit Vehicle Replacement	372,420	—
GRANDTOTAL	1,971,487	14,251

The new debt issued in fiscal year 2020 will be issued in June, which delays debt service until fiscal year 2021.

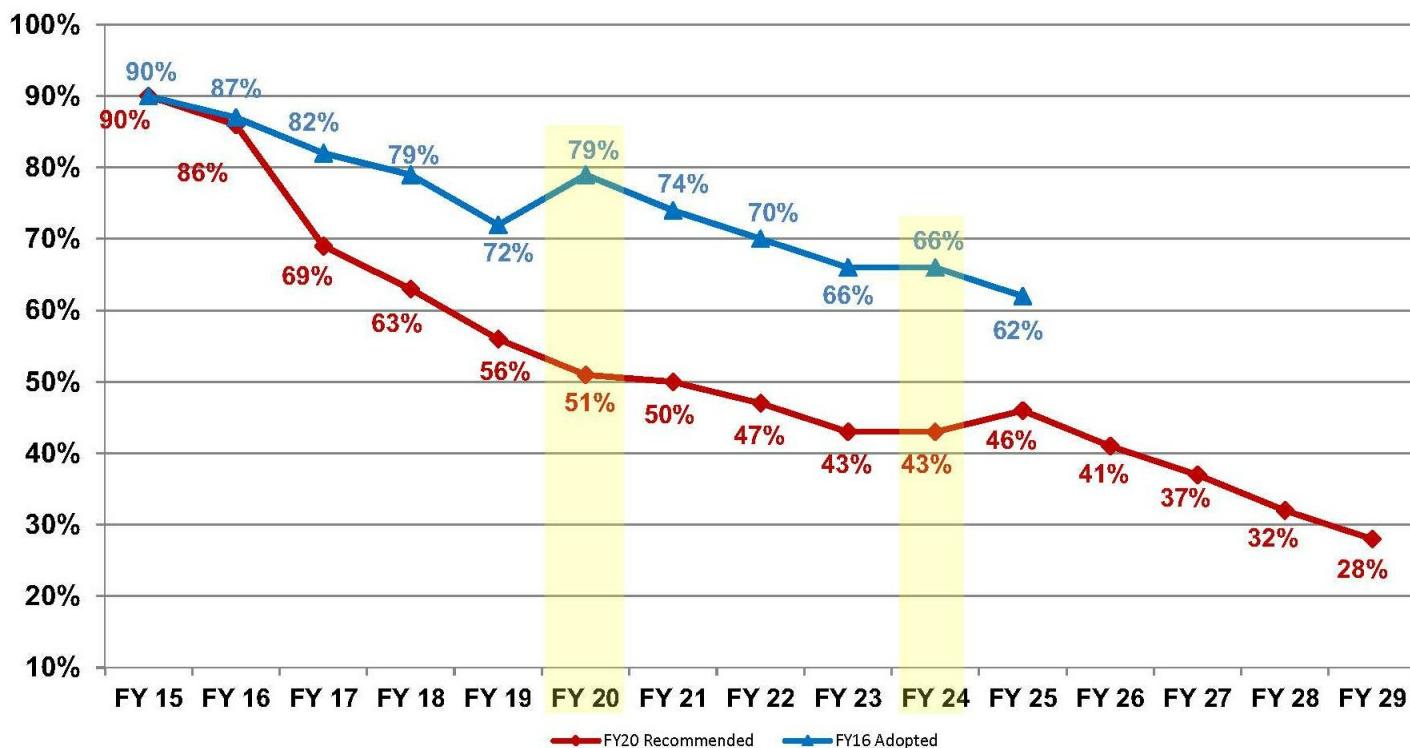
The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service will decrease by \$0.01 to \$0.09 in fiscal year 2020. The debt service property tax levy represents the repayment of bonds related to the Fire Department pumper truck replacement and the franchise fee litigation judgment bond.

Funding sources other than property taxes are also used to repay general obligation debt. The City's general obligation debt is also funded by other revenues including water, sewer and tax increment financing. One percent of the City's general obligation debt service is funded from the debt service property tax levy. Other revenues being used to repay debt service are shown as transfers in.

Statutory Debt Limit

In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. This recommendation achieves that target throughout the 5-year CIP. I am pleased to report the recommendation will substantially beat overall debt reduction targets over the next five-and ten-year periods. **You can see that the Mayor and City Council have significantly impacted the City's use of the statutory debt limit established by the State of Iowa.** In Fiscal Year 2015, the City of Dubuque used 90% of the statutory debt limit. In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2020, the use of the statutory debt limit would be 51%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2024, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2029 show the City of Dubuque at 28% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

Statutory Debt Limit Used (as of June 30th)



The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2020 compared to the other cities in Iowa for Fiscal Year 2018 with a population over 50,000:

Fiscal Year 2018 Legal Debt Limit Comparison for Eleven Largest Iowa Cities

Rank	City	Legal Debt Limit (5%)	Statutory Debt Outstanding	Percentage of Legal Debt Limit Utilized
11	Des Moines	\$ 569,816,717	\$ 416,130,930	73.03%
10	Sioux City	\$ 213,569,727	\$ 144,100,000	67.47%
9	Davenport	\$ 330,626,114	\$ 211,165,000	63.87%
8	Waterloo	\$ 191,406,282	\$ 108,225,490	56.54%
7	Cedar Rapids	\$ 518,039,169	\$ 271,585,000	52.43%
6	Ankeny	\$ 245,580,138	\$ 126,830,000	51.65%
5	W. Des Moines	\$ 359,449,675	\$ 184,720,000	51.39%
4	Dubuque (FY20)	\$ 227,661,474	\$ 116,425,803	51.14%
	Dubuque (FY24)	\$ 246,428,101	\$ 105,406,783	42.77%
3	Ames	\$ 209,227,522	\$ 65,480,000	31.30%
2	Council Bluffs	\$ 241,950,558	\$ 68,725,096	28.40%
	Dubuque (FY29)	\$ 272,076,536	\$ 76,004,423	27.93%
1	Iowa City	\$ 274,723,837	\$ 66,945,000	24.37%

**STATUTORY DEBT CAPACITY
FISCAL YEAR 2020 RECOMMENDED BUDGET**

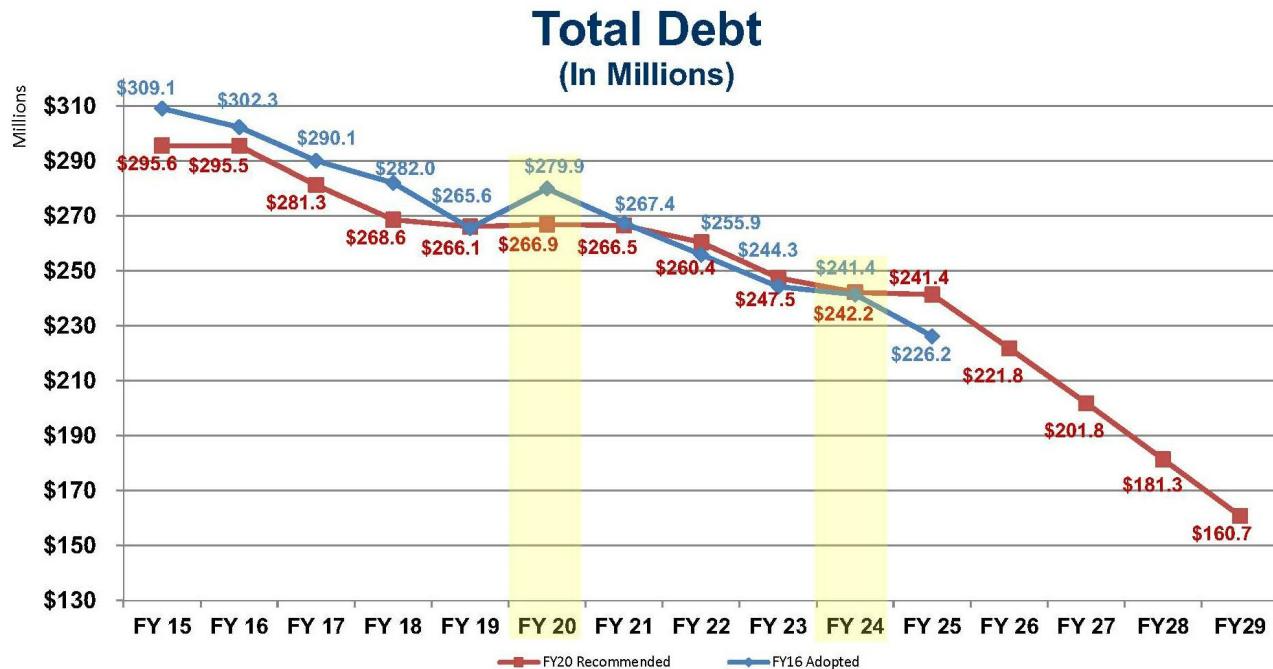
The Iowa Constitution (Article XI, Section 3) stipulates that the debt of a community may not exceed five percent of the **Actual Assessed Value** of Taxable Property (debt levy) within the city or town.

General Obligations, TIF debt (bonds, notes and rebates), and leases paid from the general fund are included as indebtedness of the City under the statutory debt limit.

January 1, 2018	FY 2020
ASSESSED VALUE OF REAL PROPERTY	\$4,185,443,800
Less Veterans' Exemption	(4,520,732)
Subtotal	4,180,923,068
UTILITIES ASSESSED VALUE	372,306,418
TOTAL ASSESSED VALUE OF TAXABLE PROPERTY	4,553,229,486
June 30, 2020	
STATUTORY DEBT (5% OF TOTAL ASSESSED VALUE)	\$227,661,474
Less Outstanding G.O. Debt, TIF Debt & Lease Obligations paid from General Fund	\$116,425,803
STATUTORY DEBT CAPACITY	\$111,235,671
PERCENT OF LEGAL DEBT MARGIN UTILIZED	51.14%

Total Debt Outstanding

By the end of the recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$242.2 million (43% of the statutory debt limit) and the projection is to be at \$161 million (28% of statutory debt limit) within 10 years.



General Obligation Debt Per Capita



General Obligation Debt Per Capita reflects all general obligation bonds, both tax supported and enterprise fund supported. The decrease in G.O. Debt Per Capita is related to the City Council debt reduction strategy which targeted retiring more debt each year than was issued by the City.

City of Dubuque
Summary of Bonded Indebtedness

Description	Date	Average	Year of	Amount	Principal	Principal	Interest	Principal
	of	Interest	Final		Outstanding	Due	Due	Outstanding
	Issue	Rate	Payment	of Issue	6/30/19	FY 2020	FY 2020	6/30/20
General Obligation Bonds (Essential Corporate Purpose)								
Airport T-Hangars - Refunded - LOST	12-10-12	1.2193%	2020	405,365	62,000	62,000	1,086	—
Airport New Terminal Furnishings -LOST	11-17-14	3.3000%	2026	55,000	35,000	5,000	1,050	30,000
Airport Improvements Refunding	04-17-17	3.0000%	2030	282,200	246,900	18,800	7,407	228,100
Airport Improvements - PFC	06-28-12	3.1972%	2032	2,145,000	1,570,000	100,000	50,778	1,470,000
Airport Improvements - Sales Tax 20%	06-28-12	3.1972%	2032	90,000	30,000	10,000	685	20,000
Airport Terminal Utility Improv - PFC	11-17-14	3.3000%	2034	690,000	570,000	30,000	18,356	540,000
Airport New Terminal Roads LOST	04-04-16	2.7896%	2036	635,927	552,480	28,775	14,628	523,705
Airport Runway Lighting- FY20	Future	4.0000%	2040	156,400	—	—	—	156,400
Airport Snow Removal Equip- FY20	Future	4.0000%	2040	230,000	—	—	—	230,000
America's River Refunding -General Fund	04-17-17	3.0000%	2021	1,984,100	1,029,500	508,800	30,885	520,700
America's River Refunding - GDTIF	04-17-17	3.0000%	2021	1,255,000	645,000	315,000	19,350	330,000
Building -Conf Center Improv - LOST	06-28-12	2.7903%	2022	60,200	25,800	8,600	774	17,200
Building- Conf Center Energy Improv - FY19	Future	3.3000%	2039	183,000	179,619	6,930	5,871	172,689
Building 18th Street Improv LOST	3-19-18	3.0464%	2026	391,913	350,967	44,846	10,640	306,121
Building City Hall Brickwork - LOST	06-28-12	2.7903%	2027	393,000	243,000	27,000	7,290	216,000
Building Smart Meters Refunding	04-17-17	3.0000%	2030	45,400	39,700	3,000	1,191	36,700
Building Federal Building Roof - LOST	04-04-16	2.7896%	2035	268,404	233,184	12,145	6,174	221,039
Civic Center Improvements - LOST	06-28-12	2.7903%	2027	550,200	340,200	37,800	10,206	302,400
Civic Center Chair Platform Section 3 - FY19	Future	3.3000%	2039	58,000	56,929	2,196	1,861	54,733
DICW Expansion-Non Taxable - Refunding	04-04-16	2.9127%	2023	3,175,000	1,305,000	605,000	39,150	700,000
DICW Expansion - South Siegert Farm	3-19-18	3.0464%	2026	239,534	214,508	27,409	6,504	187,099
DICW North Siegert Refunding	04-17-17	3.0000%	2029	1,285,000	1,105,000	95,000	33,150	1,010,000
DICW Expansion - Consultant	12-10-12	2.5337%	2032	151,462	115,367	7,785	2,864	107,582
DICW Expansion S Siegert Farm Taxable	06-28-12	3.1972%	2032	3,975,000	2,915,000	190,000	94,260	2,725,000
DICW Expansion S Siegert Farm- Exempt	06-28-12	2.7903%	2032	425,000	315,000	20,000	9,762	295,000
DICW Taxable - Land Acquisition	11-17-14	3.9900%	2034	1,640,000	1,305,000	70,000	46,975	1,235,000
E911 Tower Relocation - LOST	06-28-12	2.7903%	2027	235,800	145,800	16,200	4,374	129,600
Fire Station #4 Improvements - Gaming	06-28-12	2.7903%	2022	65,000	30,000	10,000	900	20,000
Fire Amb/Building HVAC/Bunker Irrigation/ Park	11-17-14	3.3000%	2025	715,000	445,000	70,000	13,350	375,000
Fire Pumper - Gaming	06-28-12	2.7903%	2027	269,800	163,300	17,750	4,899	145,550
Fire Truck Refunding - Debt Service Levy	04-17-17	3.0000%	2030	951,500	832,700	63,300	24,981	769,400
Fire Station #2/Park Improvements - LOST	11-17-14	3.3000%	2034	320,000	260,000	15,000	8,375	245,000
Fire Ambulance Replacement	04-17-17	3.0000%	2030	230,000	200,000	15,000	6,000	185,000
Fire Structural Repairs 5&6 - FY19	Future	3.3000%	2039	215,000	211,028	8,141	6,897	202,887
Fire Quick Response Pumper - FY19	Future	3.3000%	2039	225,000	220,843	8,520	7,218	212,323
Fire Pumper Replacement - FY20	Future	3.3000%	2040	292,000	—	5,394	8,857	286,273
Fire Replace HVAC Headquarters - FY20	Future	3.3000%	2040	80,000	—	—	—	80,000
Franchise Fee Settlement Judgment Bond	04-04-16	2.9326%	2035	2,830,000	2,445,000	135,000	67,606	2,310,000
GDTIF Main Street Refunding	04-17-17	3.0000%	2021	305,000	160,000	80,000	4,800	80,000
GDTIF Kephart's Building - Refunding	04-04-16	2.9127%	2023	200,000	120,000	30,000	3,600	90,000
GDTIF Library Renovation - Refunding	04-04-16	2.9127%	2023	1,275,000	760,000	180,000	22,800	580,000
GDTIF Colts Building Renovation - FY19	Future	3.3000%	2039	1,564,000	1,535,107	59,224	50,174	1,475,883
GDTIF East/West Corridor - FY20	Future	4.0000%	2040	450,000	—	—	—	450,000
GDTIF Central-White 2 Way - FY20	Future	4.0000%	2040	20,000	—	—	—	20,000
GDTIF GRC Carpet- FY20	Future	4.0000%	2040	88,000	—	—	—	88,000
GDTIF Town Clock Plaza- FY20	Future	4.0000%	2040	33,000	—	—	—	33,000
GDTIF Jackson Park Restrooms- FY20	Future	4.0000%	2040	250,000	—	—	—	250,000
GDTIF Downtown Housing Refunding	04-17-17	3.0000%	2030	2,120,000	1,880,000	135,000	59,005	1,745,000
GDTIF Millwork District Refunding	04-17-17	3.0000%	2030	2,080,000	1,825,000	140,000	54,750	1,685,000

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/19	Principal Due FY 2020	Interest Due FY 2020	Principal Outstanding 6/30/20
GDTIF 7th Street/2-Way Conversion	03-15-12	2.7031%	2031	5,560,000	3,955,000	280,000	103,794	3,675,000
GDTIF Intermodal	03-15-12	2.5444%	2031	4,380,000	3,115,000	225,000	77,812	2,890,000
GDTIF 5th St Restroom/MFC	12-10-12	2.5337%	2032	1,988,538	1,514,636	102,215	37,605	1,412,421
GDTIF MCIC/ADA Assist./Econ. Dev Grants	12-10-12	1.7008%	2032	1,035,000	410,000	135,000	8,143	275,000
GDTIF Washington Neighborhood Business Incentives	06-28-12	3.1972%	2032	755,000	580,000	40,000	18,705	540,000
GDTIF Intermodal/Millwork Parking/CHI	11-17-14	3.9900%	2034	5,670,000	5,620,000	50,000	205,389	5,570,000
GDTIF Transit Roof/DT Loan Pool/ADA Assist	11-17-14	3.3000%	2034	190,000	180,000	10,000	5,825	170,000
Library Improvements - LOST	06-28-12	2.7903%	2022	65,500	40,500	4,500	1,215	36,000
Library Improvements	12-10-12	2.4872%	2027	173,992	110,028	12,593	2,659	97,435
Park Improvements - Gaming	12-10-12	2.4872%	2022	209,050	88,800	22,200	1,804	66,600
Park Improvements LOST	12-10-12	2.4872%	2022	171,808	64,801	21,068	1,482	43,733
Park Improvements - LOST	06-28-12	2.7903%	2027	65,500	40,500	4,500	1,215	36,000
Park Water System Study Refunding	04-17-17	3.0000%	2030	60,000	52,600	4,100	1,578	48,500
Park Ham House - LOST	04-04-16	2.7896%	2035	200,668	174,336	9,080	4,616	165,256
Park Skate Park (FY 19)	Future	3.3000%	2039	550,000	538,765	20,070	17,615	518,695
Parking Refinanced Portions 5th/3rd St/IA Ramps	12-10-12	1.2193%	2021	5,541,573	638,000	588,000	11,390	50,000
Parking Port of Dubuque Parking Ramp	3-19-18	3.0464%	2026	373,553	334,525	42,745	10,142	291,780
Parking Central Ave Ramp Refunding	04-17-17	3.0000%	2030	6,380,000	5,510,000	475,000	165,300	5,035,000
Parking Iowa Street Ramp Improvements	3-19-18	2.9050%	2031	45,516	42,686	3,022	1,189	39,664
Parking Locust Ramp Security Cameras	06-28-12	2.7903%	2033	175,000	130,000	10,000	4,012	120,000
Parking Improvements	11-17-14	3.3000%	2034	185,000	150,000	10,000	4,787	140,000
Parking Ramp Improvements - Taxable	11-17-14	3.9900%	2034	305,000	255,000	15,000	9,155	240,000
Police Software Replacement - Gaming	12-10-12	2.4872%	2022	355,950	151,200	37,800	3,071	113,400
Police CAD Software - Gaming	11-17-14	3.3000%	2030	260,000	200,000	15,000	6,150	185,000
Public Works Equipment LOST	11-17-14	3.3000%	2022	305,000	135,000	45,000	4,050	90,000
Public Works Equip Refunding	04-17-17	3.0000%	2030	392,000	343,000	26,100	10,290	316,900
Public Works Radio Replacement	03-19-18	2.9077%	2028	110,000	99,268	10,732	2,656	88,536
PW Curb Ramp/Engineering Street Improv	11-17-14	3.3000%	2034	1,250,000	1,030,000	55,000	33,175	975,000
Recreation Improvements - LOST	06-28-12	2.7903%	2022	9,800	4,200	1,400	126	2,800
Recreation Improvements - LOST	12-10-12	2.4872%	2027	14,924	9,668	1,035	234	8,633
Sanitary Improvements Refunding	04-17-17	3.0000%	2030	660,000	580,000	45,000	17,400	535,000
Sanitary Sewer Improvements	3-19-18	2.9050%	2031	1,030,009	965,973	68,378	26,896	897,595
Sanitary Forcemain Repair	12-10-12	2.4872%	2032	655,239	476,975	31,316	12,191	445,659
Sanitary Sewer Improvements	06-28-12	2.7903%	2033	1,560,000	1,160,000	75,000	35,944	1,085,000
Sanitary Sewer Improvements	11-17-14	3.3000%	2034	5,670,000	5,125,000	280,000	165,075	4,845,000
Sanitary Sewer Improvements	04-04-16	2.7896%	2035	2,405,000	2,095,000	110,000	55,406	1,985,000
Solid Waste Collection Refunding	04-17-17	3.0000%	2030	51,300	44,900	3,400	1,347	41,500
Solid Waste Collection	3-19-18	2.9050%	2031	27,447	25,741	1,822	716	23,919
Stormwater Refunding	04-04-16	2.9127%	2028	6,270,000	4,255,000	600,000	127,650	3,655,000
Stormwater Sales Tax Revenue - GO	05-19-14	3.2309%	2029	7,190,000	7,190,000		323,100	7,190,000
Stormwater Improvements Refunding	04-17-17	3.0000%	2030	2,015,000	1,760,000	140,000	52,800	1,620,000
Stormwater Improvements	3-19-18	2.9050%	2031	1,714,542	1,607,948	113,821	44,770	1,494,127
Stormwater Improvements	03-15-12	2.7031%	2031	1,935,000	1,320,000	95,000	34,632	1,225,000
Stormwater 7th Street Storm Improvements	12-10-12	2.4872%	2032	134,342	97,792	6,421	2,499	91,371
Stormwater Improvements	06-28-12	2.7903%	2033	405,000	300,000	20,000	9,300	280,000
Streetlight Replacement Refunding - ST	04-17-17	3.0000%	2030	4,900	4,300	300	129	4,000
Street FEMA Land Buyout - Gaming	06-28-12	2.7903%	2027	110,200	66,700	7,250	2,001	59,450
Street Fiber/Sidewalk/Lights Refunding RUT	04-17-17	3.0000%	2030	258,600	226,400	17,200	6,792	209,200
Street Southwest Arterial	3-19-18	2.9050%	2031	771,557	723,589	51,220	20,146	672,369
Street Southwest Arterial - LOST	12-10-12	2.4872%	2032	1,280,545	941,832	56,780	23,775	885,052
Transit Radio Replacement	03-19-18	2.9077%	2028	95,000	85,732	9,268	2,294	76,464
Transit Midtown Transfer - FY19	Future	3.3000%	2039	212,000	208,084	8,028	6,801	200,056
Transit Vehicle Replacement- FY20	Future	4.0000%	2040	372,420	—	—	—	372,420
Water System Improvements	3-19-18	2.9050%	2031	1,155,930	1,084,065	76,737	30,994	1,007,328
Water System Improvements	12-10-12	2.4872%	2032	644,151	468,906	30,787	11,985	438,119
Water System Improvements	06-28-12	2.7903%	2033	1,840,000	1,365,000	85,000	42,300	1,280,000
Water System Improvements	11-17-14	3.3000%	2034	9,195,000	8,725,000	475,000	281,031	8,250,000

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/19	Principal Due FY 2020	Principal Due FY 2020	Interest Due	Principal Outstanding 6/30/20
Water System Improvements	04-04-16	2.7896%	2035	635,000	555,000	30,000	14,688		525,000
Total General Obligation Bonds				120,660,759	91,695,382	7,938,503	2,877,329		85,728,366
Tax Increment									
Port of Dubuque Parking Ramp	10-16-07	7.5000%	2037	23,025,000	19,535,000	550,000	1,465,125		18,985,000
Total Tax Increment Bonds				23,025,000	19,535,000	550,000	1,465,125		18,985,000
40 Main (GDTIF)	08-06-09		2020	690,529	176,055	85,175	10,235		90,880
Total Tax Increment Notes				690,529	176,055	85,175	10,235		90,880
Total Tax Increment				23,715,529	19,711,055	635,175	1,475,360		19,075,880
TIF bond issue for the Port of Dubuque Parking Ramp backed by Greater Downtown TIF & a minimum assessment agreement									
Tax Increment									
Economic Development TIF Rebate Agreements									
Vanguard (DICW)	06-02-08	Rebate	2022	279,093	98,053	32,684	—		65,369
Faley Properties (DICW)	02-07-11	Rebate	2022	904,638	312,507	104,169	—		208,338
Green Industrial Supply (DICW)	08-15-11	Rebate	2023	2,908,812	800,075	200,019	—		600,056
Tri-State Quality Metals (DICW) Non-Approp	03-17-14	Rebate	2026	32,510	48,785	48,785	—		48,785
Roasting Solutions (DICW) Non-Approp	01-14-16	Rebate	2028	33,666	39,584	39,584	—		39,584
Rite Hite(DICW) Non-Appropriation	01-14-17	Rebate	2030	24,190	—	24,190	—		144,997
Hormel Foods(DICW) (100% 2021/40% 2026)	04-21-08	Rebate	2026	8,250,067	2,658,721	664,680	—		1,994,041
Star Brewery (GDTIF)	07-17-06	Rebate	2020	1,223,307	73,030	73,030	—		—
Victory Café 756 Main St. (GDTIF)	06-21-10	Rebate	2022	87,053	16,746	5,837	—		10,909
Bowling & Beyond Lease Buyout (GDTIF)	10-15-12	Lease Buyout	2032	1,000,000	650,000	50,000	—		600,000
Flexsteel (GDTIF)	04-18-11	Rebate	2024	2,020,572	965,929	193,186	—		772,743
The Rose (Lake Ridge)	09-26-11	Rebate	2024	136,014	84,692	16,938	—		67,754
Linseed Oil (GDTIF) Multi-Res	03-07-13	Rebate	2025	576,504	143,097	16,448	—		126,649
Rousselot (GDTIF) (Non-Appropriation)	01-22-13	Rebate	2025	4,931	10,787	10,787	—		10,787
Steeple Square(GDTIF) (Non-Approp)	01-22-13	Rebate	2030	4,504	4,504	4,504	—		4,504
Julien Hotel (GDTIF)	04-21-08	Rebate	2026	3,260,286	1,442,078	206,011	—		1,236,067
44 Main (GDTIF) Multi-Res	10-18-10	Rebate	2027	446,799	166,205	23,321	—		142,884
Barker Financial (GDTIF) Multi-Res	08-16-10	Rebate	2027	297,282	80,444	13,375	—		67,069
Engine House #1 (GDTIF)	06-06-11	Rebate	2027	171,166	77,527	9,691	—		67,836
253 Main St. (GDTIF) (Non-Approp)	04-06-15	Rebate	2027	5,798	2,921	2,921	—		2,877
Spahn and Rose (GDTIF) (Non-Approp)	04-21-14	Rebate	2027	108,221	104,091	104,091	—		104,091
Franklin Investment -Multires (GDTIF)	04-04-11	Rebate	2028	437,225	217,719	30,534	—		187,185
Plastic Center Betty Jane Block (GDTIF)	02-07-11	Rebate	2028	148,957	46,168	7,124	—		39,044
Caradco (GDTIF) Multi-Res	03-21-11	Rebate	2028	1,499,442	926,287	115,167	—		811,120
Bonson 356 Main St. (GDTIF) Multi-Res	12-19-11	Rebate	2028	152,286	55,239	7,585	—		47,654
Roshek Building (GDTIF) (Non-Approp)	02-17-09	Rebate	2030	5,149,852	263,079	263,079	—		263,079
Novelty Iron Works (GDTIF) (Non-Approp)	06-17-13	Rebate	2031	33,105	141,516	141,516	—		125,666
Rockfarm Holdings (TECH) Non-Approp	10-07-14	Rebate	2027	42,301	37,566	37,566	—		37,566
Total TIF Rebates				29,238,581	9,467,350	2,446,822	—		7,826,654
General Fund Leases	Various	Various	Ongoing	194,160	155,000				155,000
Iowa Finance Authority Loan - Caradco	12-01-10	3.0000%	2030	4,500,000	3,722,825	82,922	135,000		3,639,903
Total Other Lns-Rev Backed				4,500,000	3,722,825	82,922	135,000		3,639,903
Total City Indebtedness Subject to Debt Limit				178,309,029	124,751,612	11,103,422	4,487,689		116,425,803
Revenue Bonds									
Parking Bricktown Parking Lot	07-21-08	5.00%	2023	400,000	152,332	30,988	7,234		121,344
Sanitary Northfork Catfish Improvements SRF	01-13-10	3.25%	2031	912,000	573,000	44,000	18,622		529,000
Sanitary Water & Resource Recovery Upgrade SRF	08-18-10	3.25%	2039	74,285,000	60,449,000	2,488,000	1,208,980		57,961,000

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/19	Principal Due FY 2020	Interest Due FY 2020	Principal Outstanding 6/30/20
Sanitary WRRC Cogeneration & Sponsor SRF	05-17-13	2.00%	2033	3,048,000	2,257,000	141,000	45,141	2,116,000
Sanitary Kerper Boulevard SRF	Planned	1.43%	2036	2,420,000	1,390,000	62,461	55,600	2,717,539
Sanitary Outfall Manhole Recon SRF FY19	Planned	2.00%	2039	400,000	391,563	17,127	7,746	374,436
Sanitary Asset Mgmt Plan- FY20	Future	2.00%	2040	164,000	—	—	—	164,000
Sanitary CCTV Insepection- FY20	Future	2.00%	2040	75,000	—	—	—	75,000
Sanitary Final Clarifier- FY20	Future	2.00%	2040	130,000	—	—	—	130,000
Sanitary Track Cleaning- FY20	Future	2.00%	2040	100,000	—	—	—	100,000
Sanitary Cedar and Terminal Lift SRF FY 20	Planned	2.00%	2040	153,000	—	—	—	153,000
Sanitary Catfish & Granger Sewer SRF FY20	Planned	2.00%	2040	243,000	—	—	—	243,000
Stormwater Lower Bee Branch Restoration SRF	10-27-10	3.25%	2041	7,850,000	6,429,000	205,000	208,942	6,224,000
Stormwater Lower Bee Branch SRF	09-01-14	2.00%	2034	1,029,000	763,000	48,000	15,260	715,000
Stormwater Northfork Catfish Improv. SRF	01-13-10	3.25%	2031	800,000	502,000	39,000	16,315	463,000
Stormwater Sales Tax Increment Revenue Bond	06-15-15	3.72%	2031	20,800,000	20,800,000	—	762,650	20,800,000
Stormwater Upper Bee Branch & Sponsor SRF	06-17-15	2.00%	2037	30,941,000	22,790,668	1,148,000	328,573	21,890,336
Stormwater Flood Mitigation Project SRF	Planned	2.00%	2038	15,300,000	4,479,042	—	255,291	13,479,042
Stormwater West 32nd Detention Basin SRF	01-14-09	3.25%	2028	1,847,000	971,000	95,000	31,558	876,000
Water Roosevelt Water Tower SRF	Planned	2.00%	2038	2,350,000	475,000	—	70,520	3,457,200
Water CIWA Purchase & Improvements	07-07-17	2.00%	2036	10,198,000	6,710,300	523,000	151,220	7,277,300
Water - CIWA Contract Purchase	12-28-16	3.00%	2022	5,000,000	3,000,000	1,000,000	90,000	2,000,000
Water- Clear Well Reservoirs SRF	10-18-07	3.25%	2028	915,000	482,000	47,000	9,640	435,000
Water Meter Change Out Program SRF	02-12-10	3.25%	2031	6,394,000	4,281,000	297,000	139,132	3,984,000
Water System Improvements & Ext.	11-04-08	4.71%	2023	1,195,000	410,000	95,000	20,158	315,000
Water System Improvements & Ext.	08-16-10	3.54%	2030	5,700,000	4,085,000	235,000	151,500	3,850,000
Total Revenue Bonds				192,649,000	141,390,905	6,515,576	3,594,082	150,450,197
Total City Indebtedness				370,958,029	266,142,517	17,618,998	8,081,771	266,876,000
Statutory Debt Limit					221,512,756			\$227,661,474
% of Debt Limit Used					56.32%			51.14%
Remaining Debt Capacity					96,761,144			111,235,671

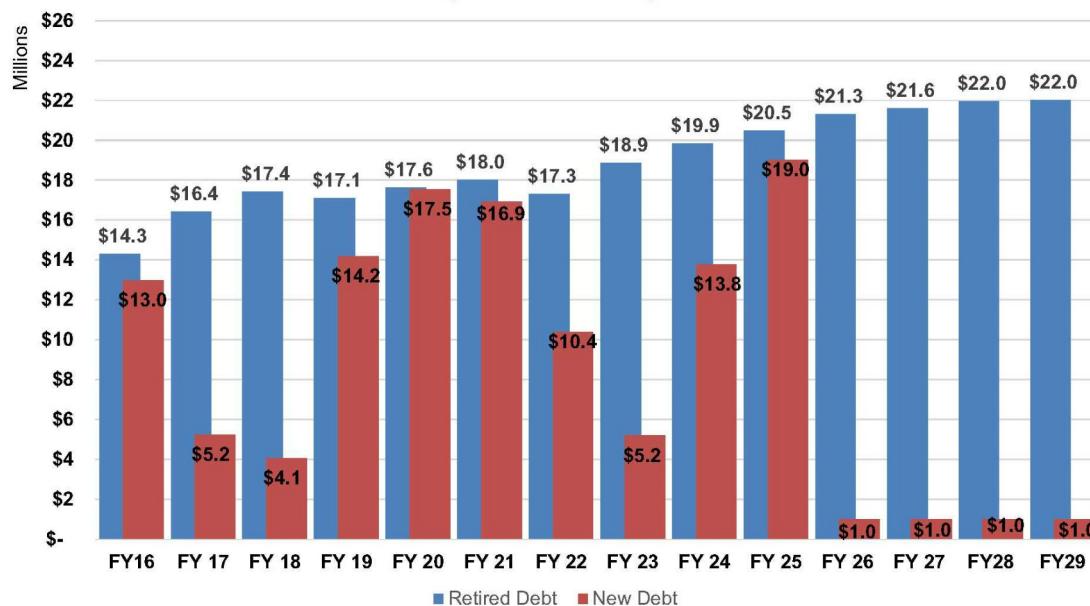
Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2020, is projected to be \$266,876,000 (51.14% of statutory debt limit). The total City indebtedness as of June 30, 2016, was \$295,477,641 (86.13% of statutory debt limit). **The City is projected to have \$28,601,641 less in debt as of June 30, 2020.**

The combination of reduced debt and increased utility rates partially reflects the movement to a more "pay as you go" strategy. This could lead to larger tax and fee increases than with the use of debt.

The following chart shows the amount of retired debt as compared to new debt for the five-year Capital Improvement Program ending in Fiscal Year 2024 and then for 10 years ending in Fiscal Year 2029. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:

Retired Debt Versus New Debt (In Millions)



* Five-Year Average of New Debt FY16-FY20 \$10,800,907

**Five-Year Average of New Debt FY20-FY24 \$12,762,068

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Bond Rating

The City's General Obligation Debt ratings with Moody's Investors Service is Aa3. The bond rating for Moody's Investors Service was affirmed in February 2018. Remarks from Moody's rating report include:

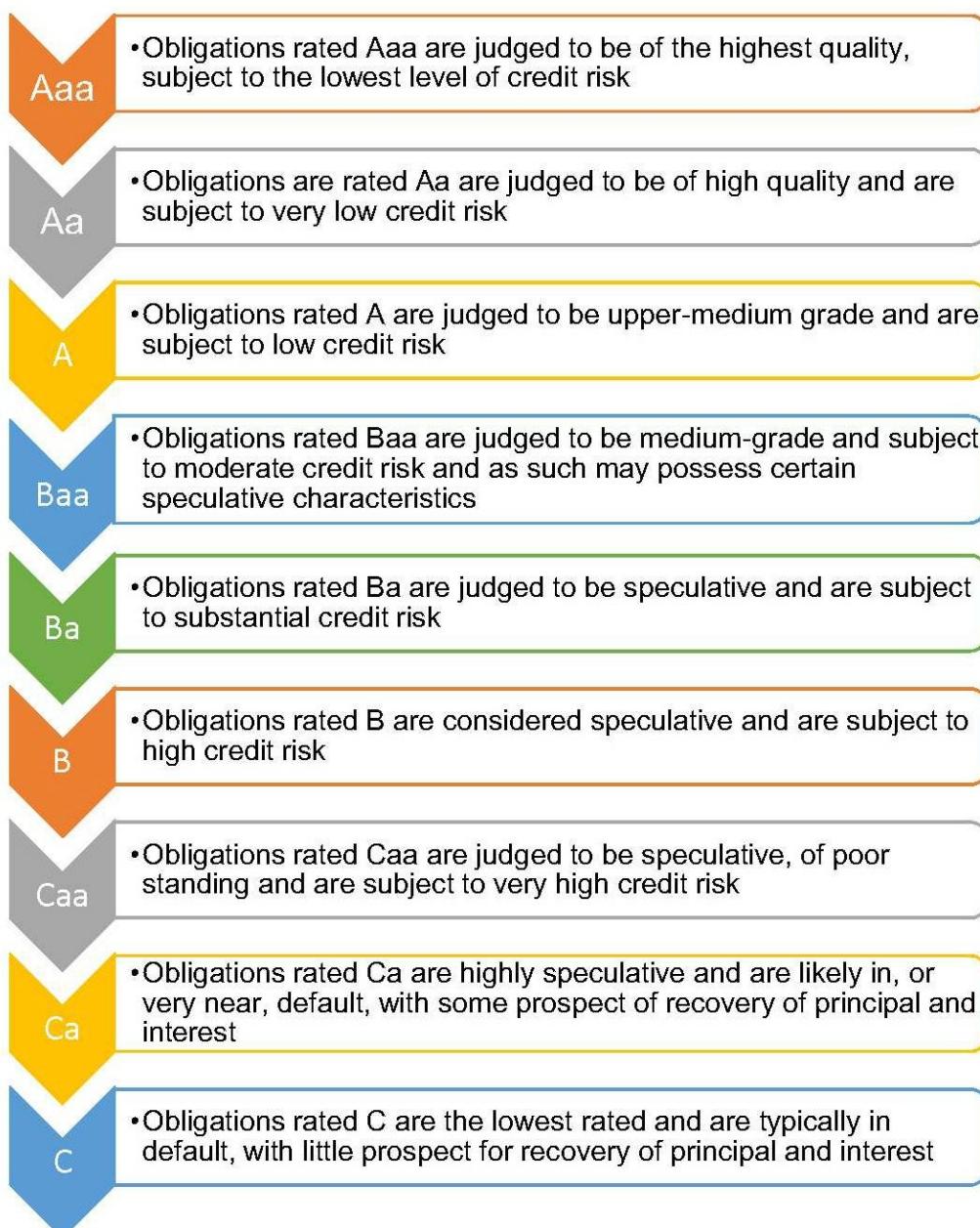
Credit Strengths:

- Growing economy bolstered by role as a regional economic center for northeast Iowa and surrounding states
- Revenue raising flexibility through access of multiple property tax levies and franchise fees

Credit Challenges:

- Relatively low resident income levels
- While satisfactory, operating fund balance is more narrow than similarly rated entities
- Elevated leverage related to debt and pensions

Moody's Investors Service Rating Scale



FY 20 Moody's Investors Service Bond Ratings Comparison for Iowa Cities

Ranking	City	Rating
1	Iowa City	AAA
	West Des Moines	AAA
	Clive	AAA
2	Cedar Rapids	Aa1
	Ames	Aa1
	Ankeny	Aa1
	Urbandale	Aa1
	Cedar Falls	Aa1
	Marion	Aa1
3	Des Moines	Aa2
	Waterloo	Aa2
	Sioux City	Aa2
	Bettendorf	Aa2
	Council Bluffs	Aa2
4	Dubuque	Aa3
	Davenport	Aa3

CAPITAL BUDGET

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CAPITAL IMPROVEMENTS PROGRAM (CIP)

The City's five-year Capital Improvement Program (CIP), contained in a separate document, and is used to plan for major changes to the City's infrastructure and other capital improvements. Departments propose projects in the fall and a draft of the CIP is developed before operational budgets are submitted. The CIP by department is reviewed with the operating budgets during budget hearings with City Council in February. The CIP is approved in March with the operating budget.

The CIP document has a page for every project and the format includes description of the project, City Council Goals & Priority outcome, funding restrictions, effect on operations, and relationship to other projects. The CIP recommendation reflects the City's comprehensive plan and the goals and priorities established by City Council.

The FY 2020 recommended capital projects are incorporated into the budget as capital programs. They are found at the end of each applicable program section. Projects which have an effect on operations are noted. The City's CIP Policies are shown in the Policy Budget documents.

The five-year CIP adopted through the current year (Fiscal Year 2019) budget process covered Fiscal Year 2019 through 2023 and is \$167,000,015. The adopted five-year CIP for the upcoming budget process (Fiscal Year 2020) will cover Fiscal Year 2020 through 2024 and is \$192,780,230. This is a \$25,780,215, or 15.44% increase.

The Fiscal Year 2020 CIP budget recommendation of \$57,186,070 is a 31.21% increase from the Fiscal Year 2019 CIP budget of \$43,584,986.

For several years, the Mayor and City Council has been taking advantage of the historically low interest rates and investing in City infrastructure and economic development and redevelopment. At the 2015 City Council Goal Setting in July and August, the Mayor and City Council adopted debt reduction as a High Priority. This budget recommendation reflects that debt reduction priority.

While the City will be issuing \$44,941,848 in new debt in the recommended five-year CIP, mostly for fire truck and pumper replacements, sanitary improvements and renovation of the former Colts Building as part of the Multicultural Family Center, the City will also be accessing \$18,868,490 of previously issued state revolving fund loans as the related capital improvement projects progress, for a total of \$42,930,470 of debt in FY 2019. The City will be retiring \$91,675,928 of existing debt, reducing the amount of City debt by \$27,865,590.

In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2020, the use of the statutory debt limit would be 51%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2024, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2029 show the City of Dubuque at 28% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

In this extremely low interest rate environment, the City had been increasing the use of debt to accomplish the projects that need to be done. To have any success, a community must have a sound infrastructure. The Mayor and City Council has recognized the infrastructure issues Dubuque faces and has been responsive. While there was some criticism of City use of debt to deal with those infrastructure challenges, that criticism fails to recognize that not financing the needed infrastructure maintenance and improvements is also a form of debt that is passed down to future generations. This was a strategic decision by the City Council realizing that infrastructure investment just gets more expensive over time for these reasons: a) the older a piece of infrastructure gets and the more it is allowed to deteriorate increases costs; b) the longer the wait to invest in infrastructure the costs are increased by inflation; and c) If the investment in infrastructure is not made in this low interest rate environment this investment will

eventually need to be made when interest rates are higher, thereby increasing costs. However, beginning in FY 2016 the City Council at their 2015 Goal Setting Session debt reduction was adopted as a High Priority. So the amount of outstanding debt will begin to decrease and going forward the City will be issuing less debt each year than is retired and many projects will become pay-as-you-go.

The debt principal outstanding projected as of June 30, 2019, is currently \$266,142,517. The breakdown of the debt principle outstanding as of June 30, 2019, is as follows:

Debt Obligation	6/30/2019 Principle Outstanding
General Obligation Essential Corporate Purpose	\$91,649,114
Tax Increment Notes and Bonds	\$19,711,055
Economic Development TIF Rebate Agreements	\$9,640,109
General Fund Leases	\$155,000
Other Revenue-Backed Loans	\$3,739,197
Total Indebtedness Subject to Statutory Debt Limit of \$221,512,756	\$124,751,612
Percent of Statutory Debt Limit Used as of June 30, 2019	56.32%
Revenue Bonds	\$120,590,905
Debt Subject to Annual Appropriation	\$20,800,000
Total City Indebtedness as of June 30, 2018	\$266,142,517

The City will issue \$44,941,848 in new debt in the recommended 5-year CIP, mostly for fire truck and pumper replacements, fire station expansion, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if there is no referendum or the referendum does not pass).

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
East/West Corridor	\$ 450,000	\$ 150,000				\$ 600,000
Vehicle Replacement	\$ 372,420	\$ 426,522	\$ 187,201			\$ 986,143
Ladder and Pumper Replacement	\$ 291,667		\$ 1,557,550		\$ 405,200	\$ 2,254,417
Jackson Park Restrooms	\$ 250,000					\$ 250,000
Catfish & Granger Interceptor	\$ 243,000	\$ 1,251,000	\$ 1,940,000			\$ 3,434,000
Replace Snow Equipment	\$ 230,000					\$ 230,000
Asset Management Plan	\$ 164,000	\$ 237,000	\$ 121,000			\$ 522,000
Rehab Runway Lighting	\$ 156,400					\$ 156,400
Cedar and Terminal Mains and Lift	\$ 153,000	\$ 750,000	\$ 1,416,000	\$ 2,260,000		\$ 4,579,000
Final Clarifier	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000		\$ 520,000
Track Line Cleaning & Lining	\$ 100,000	\$ 187,790				\$ 287,790
GRC Replace Carpet	\$ 88,000				\$ 120,000	\$ 208,000
Replace HVAC Fire Headquarters	\$ 80,000	\$ 168,924	\$ 344,605			\$ 593,529
CCTV Inspection	\$ 75,000	\$ 285,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 900,000
Clock Tower Plaza Rehab	\$ 33,000	\$ 67,000				\$ 100,000
Central-White 2-Way Conversion Study	\$ 20,000					\$ 20,000
Chavenelle Road Rehab		\$ 2,700,000				\$ 2,700,000
Development of McFadden Farm		\$ 2,616,995				\$ 2,616,995
Sanitary Sewer Ext Existing Developments		\$ 600,000	\$ 1,200,000		\$ 231,786	\$ 2,031,786
E 12th and Elm Parking Lot		\$ 589,000				\$ 589,000
River Dock Expansion		\$ 462,500				\$ 462,500
ABC Building Demo		\$ 417,000				\$ 417,000
Federal Building Renovation		\$ 391,800				\$ 391,800
Auburn and Custer Sewer		\$ 316,400				\$ 316,400
Riverfront Leasehold Improvements		\$ 301,700				\$ 301,700
Stone Retaining Walls - Lowell St		\$ 290,400				\$ 290,400
Jackson Park Amenities		\$ 250,000				\$ 250,000
General Ledger Software		\$ 250,000	\$ 750,000			\$ 1,000,000
Central Avenue Corridor Initiative		\$ 240,000				\$ 240,000
Heeb Street		\$ 230,000				\$ 230,000
Entrance Sign Regrading and Lighting		\$ 216,138				\$ 216,138
Center Place Alley Sewer Rehab		\$ 110,000	\$ 300,000			\$ 410,000

Capital Improvement Program

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Central Streetscape Implementation		\$ 100,500				\$ 100,500
Hempstead Sanitary Sewer		\$ 30,000	\$ 250,000			\$ 280,000
Street Light Installation		\$ 12,000			\$ 150,000	\$ 162,000
Five Flags Improvements					\$ 4,800,000	\$ 4,800,000
Fire Station Expansion Relocation				\$ 806,000	\$ 3,131,400	\$ 3,937,400
Locust St Ramp Rebuild					\$ 3,000,000	\$ 3,000,000
Southfork Interceptor Sewer				\$ 34,181	\$ 533,819	\$ 568,000
7th Street Extension to Pine					\$ 400,000	\$ 400,000
Cooper Place and Maiden Lane Sewer				\$ 30,000	\$ 300,000	\$ 330,000
Phosphorus Removal					\$ 300,000	\$ 300,000
Arena Roof A/C Replacement					\$ 225,000	\$ 225,000
Rehab Taxiway A				\$ 525,000		\$ 525,000
Twin Ridge Lagoon Abandonment			\$ 465,000			\$ 465,000
Perry & Bradley St Force Main Improv				\$ 260,000		\$ 260,000
High Strength Storage			\$ 522,155	\$ 961,795		\$ 1,483,950
Total New Debt	\$ 2,836,487	\$ 13,777,669	\$ 9,363,511	\$ 5,186,976	\$ 13,777,205	\$ 44,941,848

Capital Improvement Program

In addition, the City will access \$18,868,490 of previously issued state revolving fund loans as the related capital improvement projects progress. The draw down on these previously issued loans is as follows:

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Sanitary Kerper Boulevard SRF	\$ 1,390,000					\$ 1,390,000
Stormwater Upper Bee Branch & Sponsor SRF	\$ 247,668	\$ 247,664				\$ 495,332
Stormwater Flood Mitigation Project SRF	\$ 9,000,000	\$ 1,820,958				\$10,820,958
Water Roosevelt Water Tower SRF	\$ 2,982,200					\$ 2,982,200
Water CIWA Purchase & Improvements	\$ 1,090,000	\$ 1,060,000	\$ 1,030,000			\$ 3,180,000
Total Draw Downs	\$ 14,709,868	\$ 3,128,622	\$ 1,030,000	\$ —	\$ —	\$18,868,490

The City will retire \$91,675,928 of existing debt over the next five-years (FY20-FY24).

The following chart shows the net reduction of debt from Fiscal Year 2020 - Fiscal Year 2024:

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
New Debt	\$ 2,836,487	\$ 13,777,669	\$ 9,363,511	\$ 5,186,976	\$ 13,777,205	\$ 44,941,848
Previously Issued SRF Draw Downs	\$ 14,709,868	\$ 3,128,622	\$ 1,030,000	\$ —	\$ —	\$ 18,868,490
Retired Debt	-\$17,618,998	-\$18,014,968	-\$17,320,037	-\$18,868,537	-\$19,853,388	-\$91,675,928
Net Debt Reduction	-\$72,643	-\$1,108,677	-\$6,926,526	-\$13,681,561	-\$6,076,183	-\$27,865,590

Capital improvement activities have been established in the City's budget to separate CIP projects and project expense (i.e., Storm Sewer Capital Improvement Activity, Street Capital Improvement Activity, Park Capital Improvement Activity) from operating expense (i.e., supplies, insurance salaries). The State of Iowa budget law requires that a city's budget be prepared and certified on a program basis. This means that each activity must fall under one of the State mandated budget program areas.

Table 1 below shows a summary of the five-year CIP by State Program. This is a increase of \$25,780,215 from the FY 2019-2023 total CIP budget of \$167,000,015.

TABLE 1 - FISCAL YEAR 2020-2024 CIP CAPITAL IMPROVEMENT PROGRAM

EXPENDITURES	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Public Safety	545,000	762,934	2,146,165	1,219,261	3,955,006	8,628,366
Public Works	16,170,249	10,768,996	13,452,227	10,125,936	10,961,729	61,479,137
Culture & Recreation	1,084,531	940,618	704,782	1,529,000	7,926,112	12,185,043
Community & Economic Devl	5,851,891	6,925,099	3,614,480	3,046,158	3,660,217	23,097,845
General Government	1,857,997	1,788,163	2,265,444	2,052,997	1,101,461	9,066,062
Business Type	31,676,402	18,298,112	10,394,678	7,916,909	10,037,676	78,323,777
TOTAL	57,186,070	39,483,922	32,577,776	25,890,261	37,642,201	192,780,230

**HOW THE MONEY IS SPENT
5 YEAR CAPITAL IMPROVEMENT BUDGET**

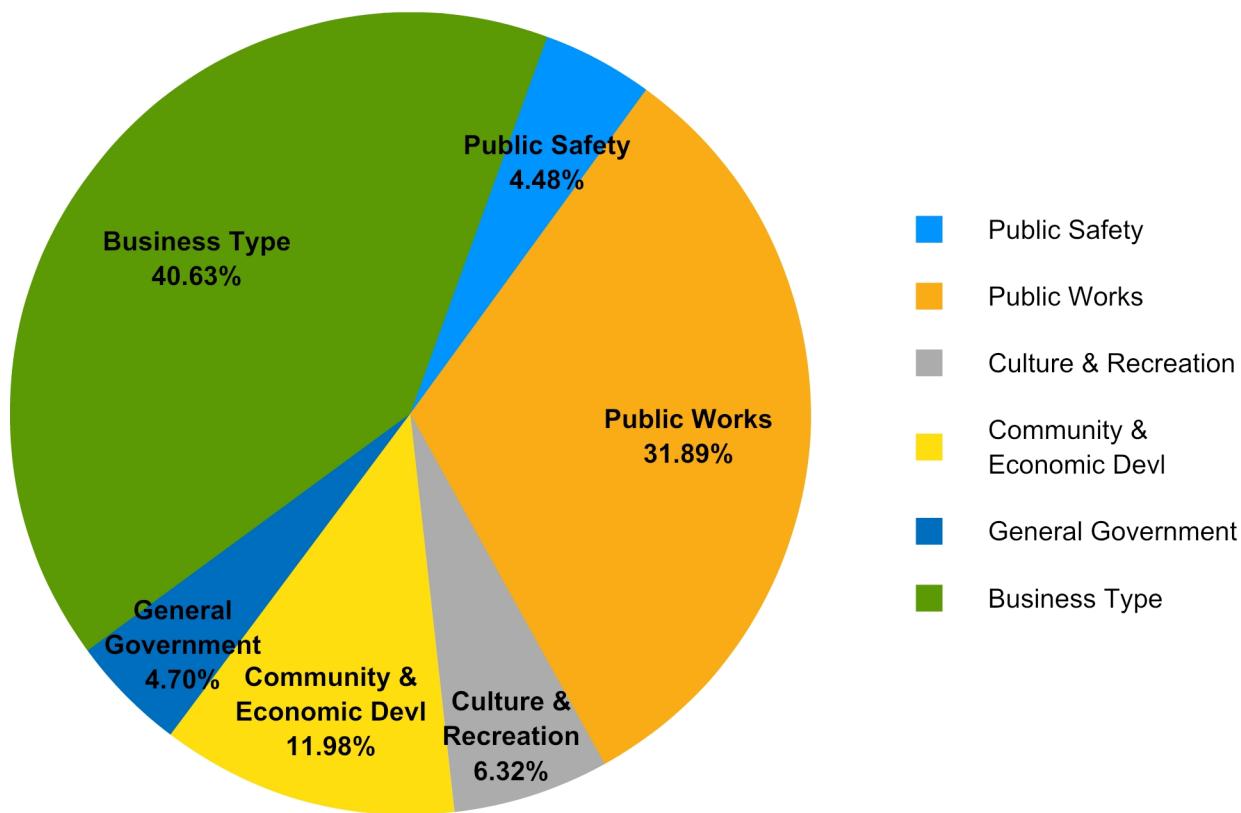
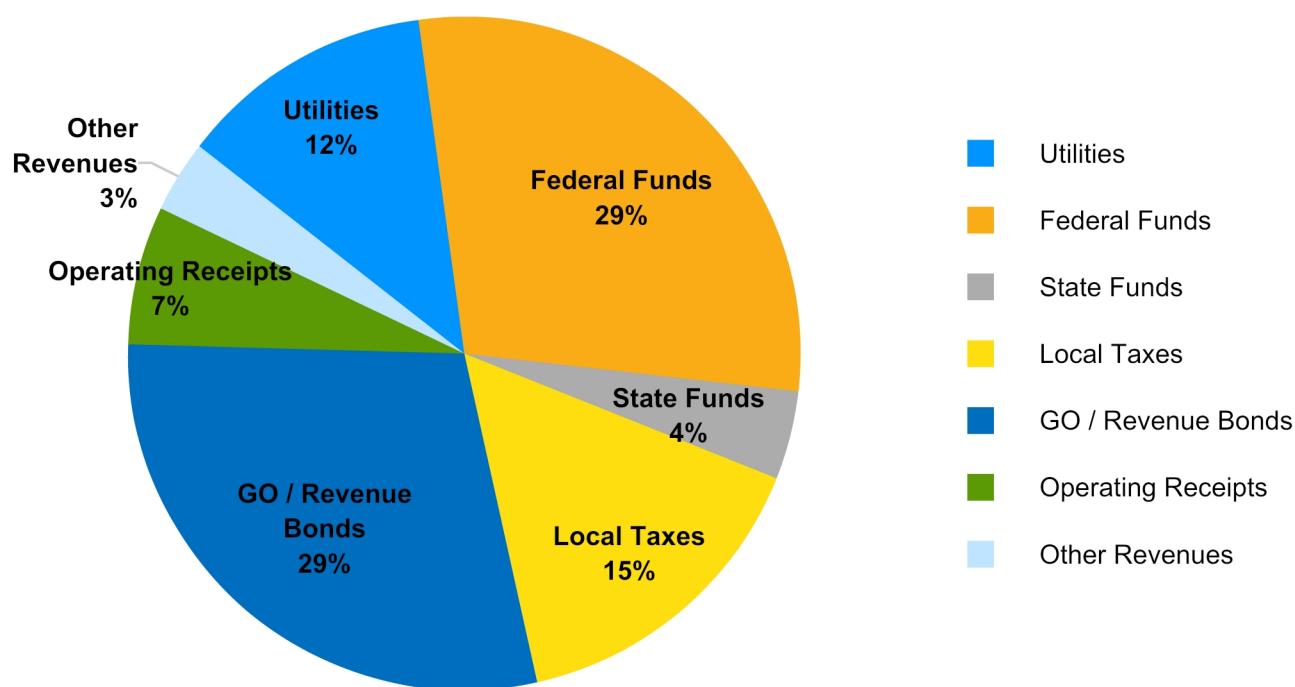


TABLE 2 - CIP FUNDING SOURCES

FUNDING SOURCES	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Utilities	6,499,711	5,229,043	3,264,125	3,650,288	5,000,591	23,643,758
Federal Funds	24,457,894	9,081,288	9,929,132	6,357,400	6,020,270	55,845,984
State Funds	4,918,101	303,970	618,283	911,283	1,446,523	8,198,160
Local Taxes	6,262,253	5,208,276	5,798,386	5,652,124	6,907,453	29,828,492
GO / Revenue Bonds	11,836,487	15,598,627	9,363,511	5,186,976	13,777,205	55,762,806
Operating Receipts	1,427,581	2,493,165	2,456,369	3,367,520	3,070,965	12,815,600
Other Revenues	1,784,043	1,569,553	1,147,970	764,670	1,419,194	6,685,430
TOTAL	57,186,070	39,483,922	32,577,776	25,890,261	37,642,201	192,780,230

**WHERE THE MONEY COMES FROM
5 YEAR CAPITAL IMPROVEMENT BUDGET**



Operating Impacts

The projects listed in the five-year Capital Improvement Program will have operating impacts as indicated below:

Project Name	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
HVAC Replacement at Fire Headquarters 11 West 9th Street	(500)	(2,000)	(1,500)	—	—
Implement Mechanical & Electrical System Design Study Recommendations	—	—	(5,000)	(5,000)	(5,000)
Fire Station Expansion/Relocation	68,287	183,268	559,428	758,960	1,236,977
City Hall Boiler	(290)	(290)	(290)	(290)	(290)
City Hall Annex Windows	(425)	(425)	(425)	(425)	(425)
Dubuque Industrial Center McFadden Signs	—	—	—	1,000	1,000
Dubuque Industrial Center South Signs	—	—	—	1,000	1,000
JFK Circle Phase 2	1,020	1,040	1,061	1,082	1,104
East 12th and Elm Street Parking Lot Construction (Lot 1 Millwork Parking District)	—	1,000	2,000	2,000	2,000
Eagle Point Park - Street Light Replacement	—	—	(1,150)	(2,300)	(2,300)
Jackson Park - Construct Rest Rooms	5,500	5,500	5,500	5,500	5,500
All Parks - Replace Security Lights	(750)	(3,000)	(3,000)	(3,000)	(4,000)
Energy Efficiency Improvements	—	1,500	1,600	—	—
Water Line Extensions to New Developments	—	(25,422)	(25,422)	(25,422)	(25,422)
SCADA & Communications Infrastructure Improvement Project	—	1,200	1,200	1,200	1,200
Tamarack Park Drive/Wood Gate Drive Frontage Road Water Main Extension	(5,400)	(5,400)	(5,400)	(5,400)	(7,560)
Bee Branch Creek Railroad Culverts (Phase 7 of Bee Branch Watershed Flood Mitigation Project)	315,729	1,053,060	1,053,560	1,052,780	1,053,060
Sanitary Sewer Extensions to Existing Developments	—	—	(50,000)	(66,263)	(68,251)
Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	—	60,660	148,170	148,170	148,170
Wood Street Sanitary Sewer Reconstruction (Consent Decree)	4,500	4,500	4,500	4,500	4,500
Center Place Alley Sanitary Sewer Rehabilitation	—	—	18,655	18,655	18,655
Port of Dubuque Riverfront Dock Expansion			12,650	5,459	(2,155)
Pavement Preservation Program	10,000	10,000	10,000	10,000	10,000
Bee Branch Creek Trail: 16th to 9th	10,000	10,000	10,000	10,000	10,000
Complete Street Elements - Trails, Sidewalks and Signs	—	—	3,000	—	—
High-Strength Waste Receiving/Storage	—	—	—	33,081	33,081
Street Camera Installation	5,256	11,826	24,090	35,040	43,800
Fiber Infrastructure Management System	—	15,000	15,000	15,000	15,000
Total Operating Impact	412,927	1,322,017	1,778,227	1,995,327	2,469,644

Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Personnel	68,287	155,066	506,798	701,747	1,093,076
Operating	344,640	1,166,951	1,271,429	1,293,580	1,376,568
Total Operating Costs	412,927	1,322,017	1,778,227	1,995,327	2,469,644

CITY OF DUBUQUE, IOWA
Fiscal Year 2020-2024 Capital Improvement Program (CIP)

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

Attached is the Fiscal Year 2020-2024 Capital Improvement Program (CIP). State law requires that a five-year CIP be adopted by the City Council after a public hearing. The required CIP public hearing will be held March 7, 2019, at the same time as the public hearing on the Fiscal Year 2020 Operating Budget.

The CIP, as the plan for the City's physical development effort, attempts to address a variety of needs that the City must meet if it is to maintain its physical facilities, meet its service commitments and provide for its future development. The CIP recommendation reflects the City's comprehensive plan and the goals and priorities established by the City Council and are shown in each of the State mandated budget program areas.

The Fiscal Year 2020 CIP budget recommendation of \$57,186,070 is a 31.21% increase from the Fiscal Year 2019 CIP budget of \$43,584,986.

For several years, the Mayor and City Council has been taking advantage of the historically low interest rates and investing in City infrastructure and economic development and redevelopment. At the 2015 City Council Goal Setting, the Mayor and City Council adopted debt reduction as a High Priority. This budget recommendation reflects that debt reduction priority.

While the City will issue \$44,941,848 in new debt in the recommended five-year CIP, mostly for fire truck and pumper replacements, fire station expansion, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if there is no referendum or the referendum does not pass), the City will access \$18,868,490 of previously issued state revolving fund loans as the related capital improvement projects progress, for a total of \$63,810,338 of debt in FY 2020-2024. The City will retire \$91,675,928 of existing debt, reducing the amount of City debt by \$27,865,590.

In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2020, the use of the statutory debt limit would be 51%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2024, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2029 show the City of Dubuque at 28% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

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debt reduction was adopted as a High Priority. So the amount of outstanding debt will begin to decrease and going forward the City will be issuing less debt each year than is retired and many projects will become pay-as-you-go.

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Percent of Statutory Debt Limit Used as of June 30, 2019	56.32%
Revenue Bonds	\$120,590,905
Debt Subject to Annual Appropriation	\$20,800,000
Total City Indebtedness as of June 30, 2018	\$266,142,517

Capital Improvement Program

The City will issue \$44,941,848 in new debt in the recommended 5-year CIP, mostly for fire truck and pumper replacements, fire station expansion, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if there is no referendum or the referendum does not pass).

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Central Streetscape Implementation		\$ 100,500				\$ 100,500

Capital Improvement Program

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
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Street Light Installation		\$ 12,000			\$ 150,000	\$ 162,000
Five Flags Improvements					\$ 4,800,000	\$ 4,800,000
Fire Station Expansion Relocation				\$ 806,000	\$ 3,131,400	\$ 3,937,400
Locust St Ramp Rebuild					\$ 3,000,000	\$ 3,000,000
Southfork Interceptor Sewer				\$ 34,181	\$ 533,819	\$ 568,000
7th Street Extension to Pine					\$ 400,000	\$ 400,000
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Arena Roof A/C Replacement					\$ 225,000	\$ 225,000
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High Strength Storage			\$ 522,155	\$ 961,795		\$ 1,483,950
Total New Debt	\$ 2,836,487	\$ 13,777,669	\$ 9,363,511	\$ 5,186,976	\$ 13,777,205	\$ 44,941,848

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Water Roosevelt Water Tower SRF	\$ 2,982,200					\$ 2,982,200
Water CIWA Purchase & Improvements	\$ 1,090,000	\$ 1,060,000	\$ 1,030,000			\$ 3,180,000
Total Draw Downs	\$ 14,709,868	\$ 3,128,622	\$ 1,030,000	\$ —	\$ —	\$18,868,490

The City will retire \$91,675,928 of existing debt over the next five-years (FY20-FY24).

Capital Improvement Program

The following chart shows the net reduction of debt from Fiscal Year 2020 - Fiscal Year 2024:

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
New Debt	\$ 2,836,487	\$ 13,777,669	\$ 9,363,511	\$ 5,186,976	\$ 13,777,205	\$ 44,941,848
Previously Issued SRF Draw Downs	\$ 14,709,868	\$ 3,128,622	\$ 1,030,000	\$ —	\$ —	\$ 18,868,490
Retired Debt	-\$17,618,998	-\$18,014,968	-\$17,320,037	-\$18,868,537	-\$19,853,388	-\$91,675,928
Net Debt Reduction	-\$72,643	-\$1,108,677	-\$6,926,526	-\$13,681,561	-\$6,076,183	-\$27,865,590

There was a 2.78% increase in assessed value effective January 1, 2018, which is the assessment the Fiscal Year 2020 statutory debt limit is based on. The statutory debt limit effective June 30, 2020 is \$227,661,474.

The City will be at 51.14% of statutory debt limit by June 30, 2020. In Fiscal Year 2016 the City was at 86.13% of statutory debt limit, so **51.14% in Fiscal Year 2020 is a -34.99% decrease in use of the statutory debt limit.**

The ten year history of the City's use of the statutory debt limit is as follows:

FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
54.38%	64.14%	69.69%	84.31%	83.87%	89.89%	86.13%	69.47%	63.42%	56.32%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2020–2024 including all planned debt issuances subject to the statutory limit and assuming a 2% growth in the City's assessed valuation beginning in Fiscal Year 2020 is as follows:

FY 20	FY 21	FY 22	FY 23	FY 24
51.14%	50.04%	46.56%	42.50%	42.77%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2020 compared to the other cities in Iowa for Fiscal Year 2018 with a population over 50,000:

Fiscal Year 2018 Legal Debt Limit Comparison for Eleven Largest Iowa Cities

Rank	City	Legal Debt Limit (5%)	Statutory Debt Outstanding	Percentage of Legal Debt Limit Utilized
11	Des Moines	\$ 569,816,717	\$ 416,130,930	73.03%
10	Sioux City	\$ 213,569,727	\$ 144,100,000	67.47%
9	Davenport	\$ 330,626,114	\$ 211,165,000	63.87%
8	Waterloo	\$ 191,406,282	\$ 108,225,490	56.54%
7	Cedar Rapids	\$ 518,039,169	\$ 271,585,000	52.43%
6	Ankeny	\$ 245,580,138	\$ 126,830,000	51.65%
5	W. Des Moines	\$ 359,449,675	\$ 184,720,000	51.39%
4	Dubuque (FY20)	\$ 227,661,474	\$ 116,425,803	51.14%
	Dubuque (FY24)	\$ 246,428,101	\$ 105,406,783	42.77%
3	Ames	\$ 209,227,522	\$ 65,480,000	31.30%
2	Council Bluffs	\$ 241,950,558	\$ 68,725,096	28.40%
	Dubuque (FY29)	\$ 272,076,536	\$ 76,004,423	27.93%
1	Iowa City	\$ 274,723,837	\$ 66,945,000	24.37%

Retired Debt Versus New Debt

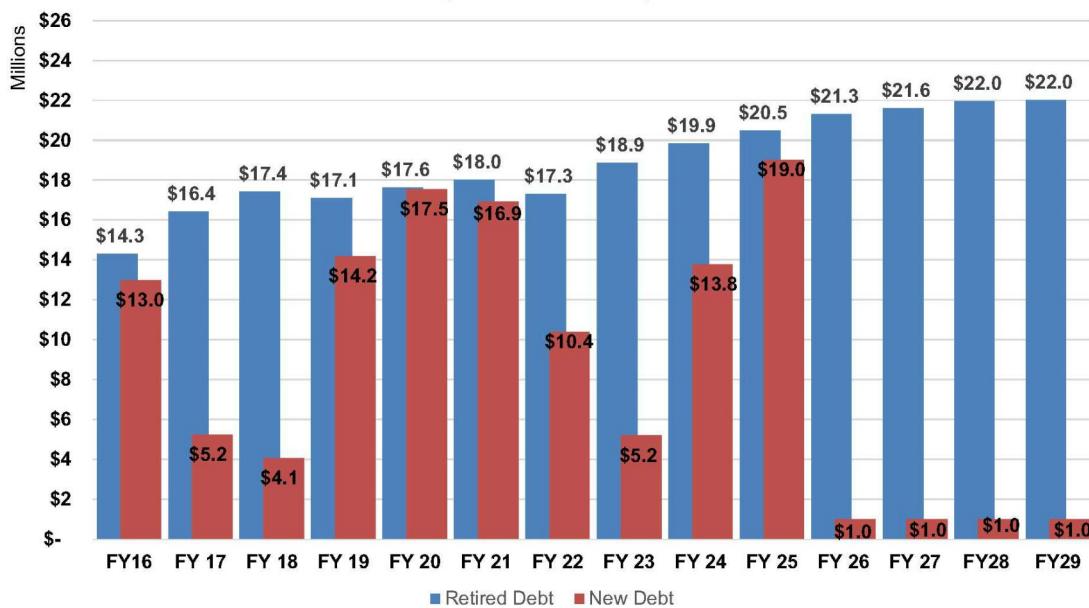
The total City indebtedness as of June 30, 2020, is projected to be \$266,876,000 (51.14% of statutory debt limit). The total City indebtedness as of June 30, 2016, was \$295,477,641 (86.13% of statutory debt limit).

The City is projected to have \$28,601,641 less in debt as of June 30, 2020.

The combination of reduced debt and increased utility rates partially reflects the movement to a more "pay as you go" strategy. This could lead to larger tax and fee increases than with the use of debt.

The following chart shows the amount of retired debt as compared to new debt for the five-year Capital Improvement Program ending in Fiscal Year 2024 and then for 10 years ending in Fiscal Year 2029. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:

Retired Debt Versus New Debt (In Millions)



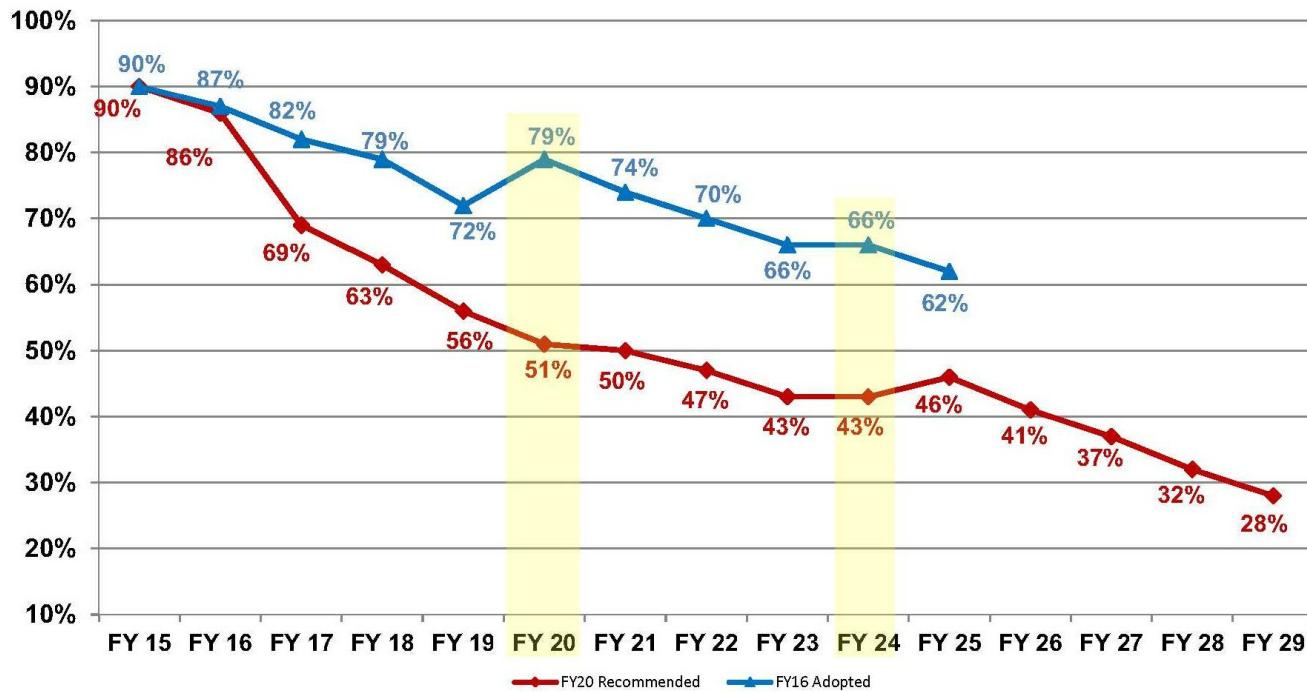
* Five-Year Average of New Debt FY16-FY20 \$10,800,907

**Five-Year Average of New Debt FY20-FY24 \$12,762,068

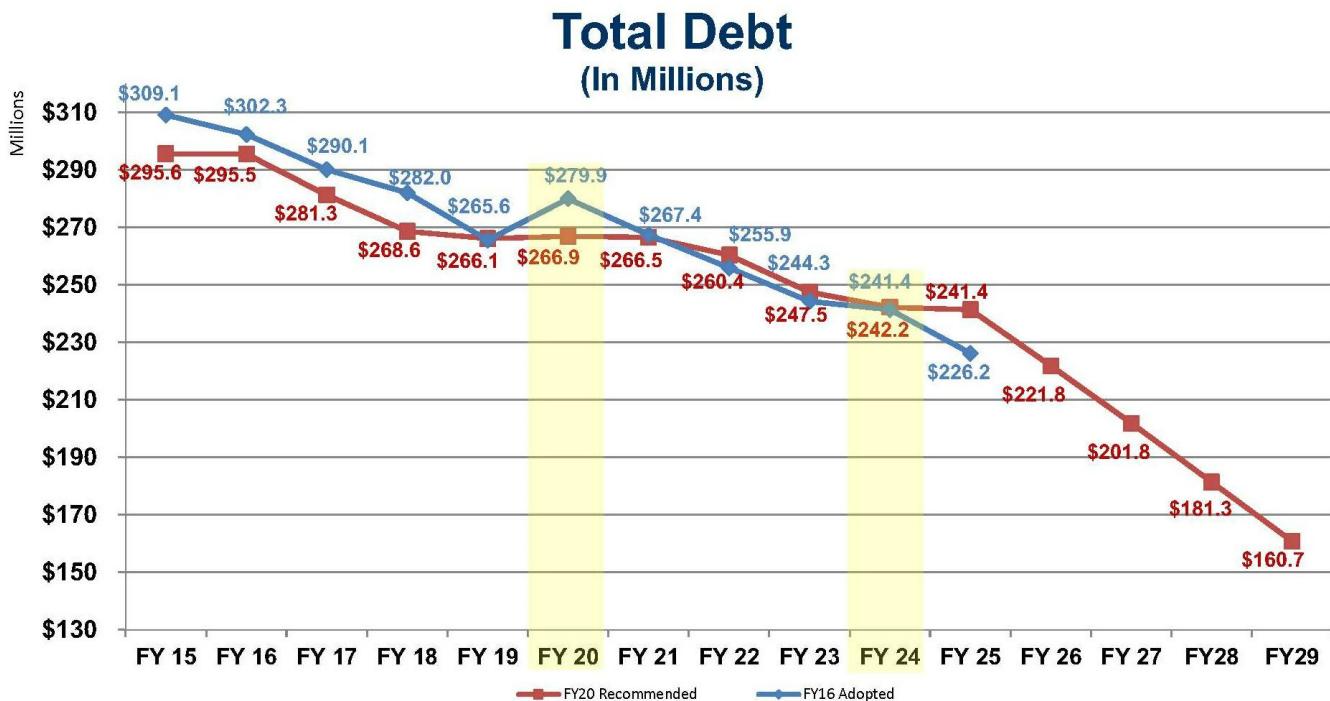
Statutory Debt and Total Debt

In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. This recommendation achieves that target throughout the 5-year CIP. I am pleased to report the recommendation will substantially beat overall debt reduction targets over the next five-and ten-year periods. **You can see that the Mayor and City Council have significantly impacted the City's use of the statutory debt limit established by the State of Iowa. In Fiscal Year 2015, the City of Dubuque used 90% of the statutory debt limit. In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2020, the use of the statutory debt limit would be 51%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2024, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2029 show the City of Dubuque at 28% of the statutory debt limit.** This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

Statutory Debt Limit Used (as of June 30th)



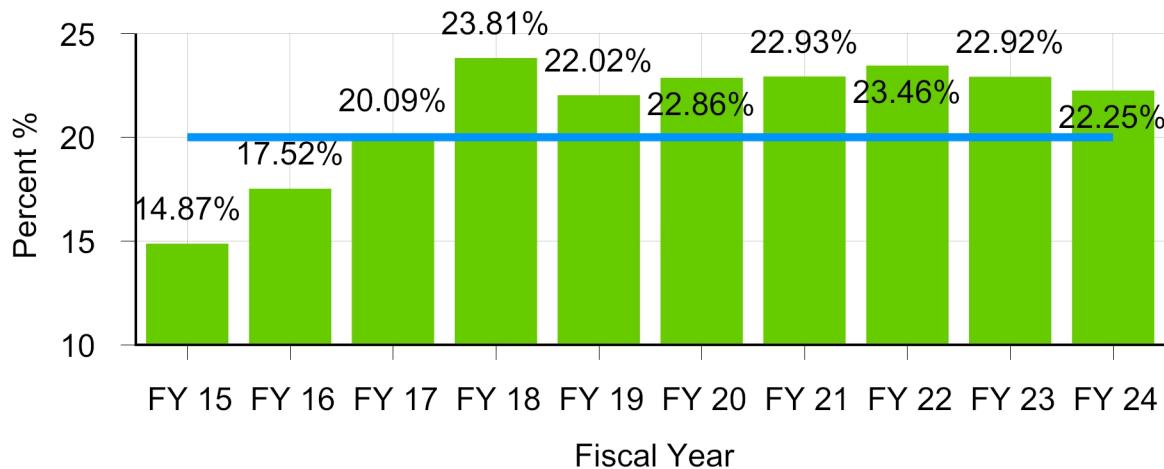
By the end of the recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$242.2 million (43% of the statutory debt limit) and the projection is to be at \$161 million (28% of statutory debt limit) within 10 years.



General Fund Reserves

The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. Moody's Investor Service recommends a 20% General Fund Operating Reserve for "AA" rated cities. In May 2015, Moody's Investors Service downgraded Dubuque's general obligation bond rating from Aa2 to Aa3, but removed the negative future outlook. This followed two bond rating upgrades in 2003 and 2010, and one bond rating downgrade in 2014. In announcing the bond rating downgrade, Moody's noted the City's general fund balance/reserve declined.

Fiscal Year	Fund Reserve (As percent of General Fund revenues)	Reason for change from previous Fiscal Year
FY 2015	14.87%	Unchanged
FY 2016	17.52%	Increase due to capital projects not expended before the end of the FY and increase in general fund revenue
FY 2017	20.09%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2018	23.81%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2019	22.02%	Decrease due to planned capital expenditures
FY 2020	22.86%	Increase due to additional contribution

Fund Reserve as a Percent of General Fund Revenue

The City of Dubuque has historically adopted a general fund reserve policy as part of the Fiscal and Budget Policy Guidelines which is adopted each year as part of the budget process. During Fiscal Year 2013, the City adopted a formal Fund Reserve Policy which states the City may continue to add to the General Fund minimum balance of 10% when additional funds are available until 20% of Net General Fund Operating Cost is reached.

After all planned expenditures plus an additional \$1,700,000 added to the fund balance in FY 2019, the City of Dubuque will have a general fund reserve of 19.76 percent of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy or 22.02 percent of general fund revenues as computed by the methodology used by Moody's Investors Service. The general fund reserve cash balance is projected to be \$11,384,325 on June 30, 2019.

The intent is to increase the General Fund working balance or operating reserve by \$1,000,000 in Fiscal Year 2020. In subsequent years, the City will add to the operating reserve until 20% is maintained consistently. **In Fiscal Year 2017, the City had projected reaching this consistent and sustainable 20% reserve level in Fiscal Year 2022. This 20% level was actually reached in Fiscal Year 2017, five years ahead of schedule.**

The reserve will increase by \$2,800,000 (20.3%) from Fiscal Year 2019 - Fiscal Year 2024.

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Contribution	\$1,050,000	\$1,700,000	\$1,000,000	\$100,000	\$100,000	\$100,000	\$100,000
City's Spendable General Fund Cash Reserve Fund Balance	\$16,460,491	\$15,485,326	\$16,185,326	\$16,285,326	\$16,385,326	\$16,485,326	\$16,585,326
% of Projected Revenue (Moody's)	23.81%	22.02%	22.86%	22.93%	23.46%	22.92%	22.25%

In October 2016, Moody's Investors Service upgraded the rating on \$18 million in City of Dubuque bonds issued to support the Bee Branch Watershed Flood Mitigation Project from A3 to A2.

State Revolving Fund Sponsorship Projects and Green Project Loans

The City uses State Revolving Fund (SRF) loans for water and sanitary sewer projects whenever possible because of the **very low annual interest rate of 1.75% with an annual servicing fee of 0.25%**.

In 2009, legislation was passed in Iowa that allows water utilities that issue debt through the Clean Water State Revolving Fund Program to sponsor and help finance other water quality improvement (CWSRF) projects within or outside its service limits. This new funding mechanism, called Water Resource Restoration Sponsored Projects, will provide cities, counties, local watershed organizations, watershed management authorities, county conservation boards, and soil and water conservation districts a funding source to construct improvements throughout a watershed that keep sediment, nutrients, chemicals and other pollutants out of streams and lakes.

Repayment of a standard Clean Water SRF (CWSRF) loan includes the repayment of the original loan amount, the principal, and the cost to finance the loan, interest, and fees. On a CWSRF loan with a sponsored project, the financing costs are reduced by the amount of the cost of the sponsored project improvements. Figure 1 shows a comparison between a standard CWSRF loan and a CWSRF loan with a

sponsorship project. As shown, the total cost to the utility (the total of loan repayments) remains unchanged as the cost of funding for the sponsorship project is offset by a reduction in loan financing costs. In essence, two water quality projects are completed for the price of one.

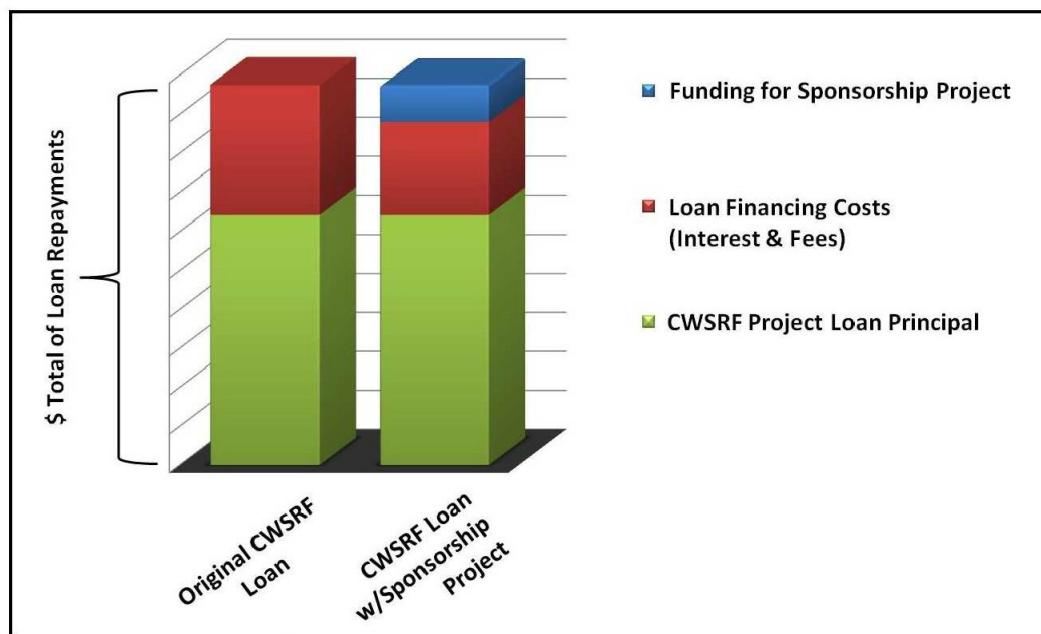


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

After three years of the State of Iowa being unsuccessful in completing one of these modified loans, the City of Dubuque had the first successful application for the state when, in April 2013, the City was awarded \$9.4 million of the interest paid on the Water and Resource Recovery Center to be used to reconstruct over 70 Green Alleys in the Bee Branch Watershed. The principal for the Water & Resource Recovery Center Upgrade was increased from \$64,885,000 to \$75,145,579 and the interest rate plus annual servicing fee was decreased from 3.25% to 2.00% to add the Green Alley sponsorship project. This reduction allowed for increased proceeds and resulted in a true interest cost of 1.96% and gross borrowing savings of \$11.4 million.

The Federal Fiscal Years 2010, 2011, and 2012 State Revolving Fund capitalization grants included requirements for certain percentages of the funds to be allocated for green projects. Each green infrastructure project receives a portion of loan forgiveness not to exceed 30%. In June 2015, the City of Dubuque Upper Bee Branch Creek Restoration Project (Upper Bee Branch Project) qualified for a Green Project Loan from the CWSRF Program in the amount of \$29,541,000. The loan includes a principal forgiveness provision. The amount of the loan to be forgiven is 20% of the total loan disbursements made under the loan agreement.

The amount of the loan to be forgiven when the project is completed is estimated to be \$5,908,200. The actual true interest cost for total funds received was not the 2.00% borrowing rate (1.75% interest and 0.25% administrative fee), but just 0.07% after reflecting the receipt of interest free funds (forgiven portion).

Then, in August 2017, the City was awarded \$1.4 million in funding for improvements with the Catfish Creek Watershed through the State of Iowa Water Resource Restoration Sponsored Project program as part of the City State Revolving Fund loan for the Upper Bee Branch Creek Restoration Project. The funding for the \$1.4 million in improvements will come from the interest payments on the City's Upper Bee Branch SRF loan. The Upper Bee Branch Creek SRF loan principal was increased to \$30,941,000 and **the interest rate plus the annual servicing fee was reduced from 2.00% to 1.43%. On a gross basis, the borrowing costs for the new loan were \$1.38 million less than the original loan.**

Capital Improvement Program

The five-year CIP adopted through the current year (Fiscal Year 2019) budget process covered Fiscal Year 2019 through 2023 and is \$167,000,015. The recommended five-year CIP for the upcoming budget process (Fiscal Year 2020) will cover Fiscal Year 2020 through 2024 and would be \$192,780,230 if adopted as recommended. This is a \$25,780,215 (15.44%) increase.

FY 2019-2023 Capital Improvement Program (CIP) compared to the FY 2020-2024 Capital Improvement Program is as follows:

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
FY19 CIP	\$43,584,986	\$48,027,072	\$23,976,270	\$24,923,765	\$26,487,922	—	\$167,000,015
FY20 CIP	—	\$57,186,070	\$39,483,922	\$32,577,776	\$25,890,261	\$37,642,201	\$192,780,230
\$ Difference	—	+ \$9,158,998	+ \$15,507,652	+ \$7,654,011	-\$597,661	—	\$25,780,215
% Change	—	+19.07%	+64.68%	+30.71%	-2.26%	—	15.44%

Further information about the changes to capital improvement projects can be found on pages xv-xxi.

Fiscal Year 2020 will be the thirteenth fiscal year that the Stormwater Fund is recommended to be fully funded by stormwater user fees. The General Fund will continue to provide funding for the stormwater fee subsidies that provide a 50% subsidy for the stormwater fee charged to property tax exempt properties, low-to-moderate income residents, and a 75% subsidy for the stormwater fee charged to residential farms. The FY 2020 Stormwater User Fee is proposed to increase from \$7.76 per SFU to \$8.29 per SFU, a 6.83% increase, consistent with Ordinance 16-14 passed on March 5, 2014.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Adopted Per Ordinance 21-12	\$8.50	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
Adopted Per Ordinance 16-14	\$6.38	\$6.81	\$7.27	\$7.76	\$8.29	\$8.85	\$9.00
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-1.69%	0%

* The recommended rates for FY16 through FY20 reflect the rates previously established by Ordinance 16-14 following the State's approval of \$98.5 million in State Flood Mitigation state sales tax increment funds for the Bee Branch Watershed Flood Mitigation Project. Ordinance 21-12 was the ordinance adopted prior to the City receiving the Flood Mitigation grant.

The Stormwater Utility was formed on July 1, 2003, to update the City's aging infrastructure and implement the City of Dubuque Stormwater Management Plan, which consists of the Bee Branch Watershed Flood Mitigation Project. It is a multi-phased, fiscally responsible investment. It reflects a holistic approach to mitigate flooding as it will also improve water quality, stimulate investment, and enhance the quality of life. Having secured the necessary federal and state funding approvals, permits, and funding, Dubuque has pushed forward with planning, execution, and completion of three phases and the initiation of three more.

The phases of the Bee Branch Watershed Flood Mitigation Project are as follows:

Phase	Description	Status
1	Carter Road Detention Basin	Complete
2	West 32 nd Street Detention Basin	Complete
3	Historic Millwork District	Complete

Capital Improvement Program

Phase	Description	Status
4	Lower Bee Branch Creek Restoration	Under Design/Under Construction
5	Flood Mitigation Gate Replacement	Under Design
6	Impervious Surface Reduction	Under Design/Under Construction
7	Upper Bee Branch Creek Restoration/Railroad Culverts	Under Design/Under Construction
8	22 nd Street Storm Sewer Improvements	Under Design
9	Flood Mitigation Maintenance Facility	Under Design/Site Clearing
10	North End Storm Sewer Improvements	Initiate Design in 2021
11	Water Plant Flood Protection	Initiate Design in 2022
12	17 th Street Storm Sewer Improvements	Under Design/Under Construction

In FY 2017, additional projects were added through the budget amendment process as the City learned late in the process of the award of a \$31.5 million HUD Resiliency grant for the Bee Branch Watershed.

Individually, the 12 phases of the project may provide some benefit. But flash flooding can be expected to occur until all of the improvements are implemented. But it is also true that with the completion of each subsequent phase, the threat of flash flood damage is lessened and the resulting damage will be mitigated.

Because of the public support for the Bee Branch Watershed Flood Mitigation Project, the stated commitment of the City of Dubuque City Council to implement the various phases of the project, and because the City has already started implementing some of the improvements, private investment in the Bee Branch Watershed has already eclipsed \$139 million since 2008 with an additional \$215 million expected to follow in the next ten years for a combined total of \$354 million in private investment. This non-public investment by private developers includes an estimated \$258 million for the rehabilitation of Caradco, Novelty Ironworks, Betty Building, Voices Building, Power Plant, Foundry, Farley Loetscher, Kirby Building and Wilmac Building all located in the Historic Millwork District; \$15.1 million of non-public investment in the Washington Neighborhood related to Community Housing Initiatives Acquisition & Redevelopment, St. Mary's Campus, Corner Grill, Rusk Building, Conlin Building, Welu Building, Richards Building, High Building, Streinz Building, Widmeier Building and Engine House; and \$2.3 million in non-public investment in the Downtown Neighborhood related to the Babler Building, 324-326 West Locust Street, 346-348 West Locust Street and 407-409 Loras Boulevard.

The CIP budget reflects the **Dubuque Five-Year (2020-2024) City Council Goals** and **2018-2020 Policy Agenda, established by the City Council August, 2018.**

Dubuque Five-Year City Council Goals

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

Vibrant Community: Healthy and Safe

Livable Neighborhoods and Housing: Great Place to Live

Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery

Sustainable Environment: Preserving and Enhancing Natural Resources

Partnership for a Better Dubuque: Building our Community that is Viable, Livable and Equitable

Diverse Arts, Culture, Parks and Recreation Experiences and Activities

Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility

Policy Agenda 2018 - 2020

Top Priority (in alphabetical order)

- Affordable Childcare Study and Funding
- Five Flags Center: Direction and Funding
- Inclusive Dubuque Support
- Major Streets Improvement: Plan, Direction, and Funding
- Poverty Reduction: Action Plan
- River Cruise Docking Facilities: Direction
- Winter Farmers Market: Location and Funding Support

High Priority

- Bee Branch Floodwall Gates Funding
- Central Avenue Corridor: Economic Revitalization
- Crime Prevention Program: Maintenance
- Debt-Reduction Plan: Continuation
- Mental/Brain Health Strategy and Action Plan
- New Financial Software: Funding
- Pet-Friendly Community: Policy Direction and Actions
- Street Maintenance Program: Funding Level

Attachment 3 provides a summary of these projects organized by City Council's five-year goals and Fiscal Year 2020 priorities reflect how these goals are addressed.

Finally, **Attachment 4** provides detail on the source of funds and highlights important points about the 5-year CIP Program.

CIP FORMAT

The format for the Fiscal Year 2020-2024 CIP is substantially the same as previous fiscal years. First, an index referencing the 2020-2024 Capital Improvement Budget follows the budget message. The index identifies each capital improvement first by city department and then by all applicable State programs as a subcategory under each department. The index serves as a quick reference for each CIP, and the far right hand column shows the page number of each project. Secondly, a separate project page is provided to show the detail for each individual project. These projects pages are also arranged first by city department and then by State program as a subcategory within each department.

As in previous CIP budget documents, each detailed project page identifies the city department, the state program, project title, account code (consisting of program number, department number, fund and capital project number), and total project cost. The project page then shows any funds expended for the project in

Fiscal Year 2018 and the amended budget in Fiscal Year 2019. In Section A of the project form entitled "Expenditure Items", project costs are shown by major expenditure item (i.e., Design and Engineering, Land and Right-of-Way Purchase, Construction and Other Expense). In Section B, entitled "Project Financing", the project funding is presented by major revenue source (i.e., General Fund, Sales Tax Fund, Water Depreciation Fund, Sanitary Sewer Construction Fund, and Road Use Tax Fund). In Section C, entitled "Impact – Operations," the dollar impact on operations in terms of greater or lesser operating costs and/or greater or lesser revenue is provided when available. Lastly, there is a narrative section, which provides a description of the project, a justification for the project and, where appropriate, how it relates to other projects or plans. A small map may also be provided to further identify the location of the project.

Each detailed project page identifies the budget for each fiscal year in the next five years. There is a sixth column labeled "2025". This column is included to show that the project does not end in the next five years and that additional budget will be needed to fully complete the project. The "2025" column will show the total remaining estimate for the project, unless the project is annual. This column could also be known as "Beyond Fiscal Year 2024." If a project is annual the "2025" column will only show one years worth of budget.

New this fiscal year is a section in the detailed project pages called "First Year Submitted". This information represents the year the capital improvement project was first submitted for consideration. This is not the first year that the capital project was recommended for funding, but instead represents the first year a staff member identified a need for the project and created a CIP to present to the City Manager.

CONCLUSION

The Capital Improvement Program represents the City of Dubuque's commitment to a maintenance and physical development plan for the next five years. The first year of the five-year CIP goes into the budget for next year and deserves the most attention. As you know, the CIP is updated each year so that City Council will have an opportunity in the next year to change Fiscal Year 2021 through Fiscal Year 2024 projects, as well as to add projects for Fiscal Year 2025.

A ranking system was established in Fiscal Year 2019 to more readily identify capital projects that directly meet City Council Goals and Priorities and address City needs. This ranking process also included several collaborative meetings with staff to determine which projects should be recommended for funding with the limited resources available. There are many capital projects that have been added to meet City Council Goals and Priorities and address City needs (\$21,986,600). Those new projects that appear in the five-year CIP are as follows:

Department	New Project	Total CIP
Airport	Terminal Automated Vehicle Wash Facility	\$ 557,750
Airport	Terminal Entrance Sign Regrading & Additional Lighting	\$ 216,138
Airport	Aviation Fueling Facilities NFPA Update	\$ 54,050
Building	Downtown URD Non-Profit Accessibility Assistance Program	\$ 500,000
Building	City Hall Boiler	\$ 67,260
Building	City Hall Annex Windows	\$ 48,548
Building	Carriage House Roof Replacement	\$ 22,475
City Manager's Office	Non-Profit Weatherization Improvements Assistance	\$ 500,000
Economic Development	Downtown Rehabilitation Grant Program	\$ 448,356
Economic Development	Historic Millwork District Master Plan Update	\$ 50,000
Engineering	ABC Supply Building Deconstruction	\$ 417,000

Capital Improvement Program

Department	New Project	Total CIP
Fire	Fire HQ HVAC Replacement	\$ 593,529
Five Flags	Five Flags Building Improvements	\$ 6,000,000
Finance	Finance Remodel	\$ 100,000
Information Services	Network Switch Replacements	\$ 236,450
Parking	East 12th & Elm Parking Lot Construction (Lot 1 Millwork Parking District)	\$ 589,000
Public Works	Wayfinding Signs Replacement Project	\$ 50,000
Public Works	Municipal Services Center Air Quality Detection System Replacement Project	\$ 32,000
Public Works	High Pressure Sewer Jet Cleaner	\$ 496,083
Public Works	Hard Surface Deep Cleaning Self-Propelled Unit	\$ 166,100
Public Works	Ice Harbor Concrete Abutment Repair Project	\$ 190,000
Public Works	Ice Harbor Gate Fender Replacement Project	\$ 145,000
Sanitary Sewer	Sanitary Sewer CCTV Inspection, Cleaning, and Assessment	\$ 900,000
Stormwater	SW Arterial – US HWY 20 Interchange Storm Sewer Improvements	\$ 325,000
Stormwater	Landfill Access Frontage Road Storm Sewer	\$ 222,000
Street	Pavement Preservation Program	\$ 95,000
Street	JFK Road Resurfacing – John Wesley Dr. to Derby Grange Rd.	\$ 150,000
Street	Pennsylvania Avenue & Radford Road Roundabout	\$ 1,100,000
Street	Cedar Cross Road Restoration	\$ 3,300,000
Traffic	INET Fiber Replacement Build-Out	\$ 540,876
Traffic	Emergency Preemption Expansion and Upgrades	\$ 51,260
Traffic	Asbury Road Signalization Reconstruction	\$ 120,000
Traffic	Fiber Reel Trailer and Fiber Tools	\$ 15,000
Water	SCADA and Communications Infrastructure Improvement Project	\$ 830,000
Water	Water Line Extensions to New Developments	\$ 957,500
WRRC	Final Clarifier Rehabilitation	\$ 539,325
WRRC	Catfish Lift Station Spare Pump	\$ 55,000
WRRC	Camera System Upgrade	\$ 45,900
WRRC	Nitrogen Reduction	\$ 1,260,000
TOTAL		\$21,986,600

The Capital Improvement requests that were previously funded in the five-year CIP that are not included in this five-year CIP total \$9,372,173. To put these back into the five-year CIP, other projects will need to be removed, property taxes would need to be raised and/or more debt would need to be issued. Of those removed, \$5,572,300 are identified as deferred maintenance items, delineated with an asterisks below. The removed CIPs are as follows:

Department	Existing Project Not Funded	Total CIP
Park	Develop Dog Park	\$ 105,000
Parks	Electric Locks - Restrooms	\$ 30,000
Parks	Forestry Building - Replace Roof	\$ 38,500 *
Parks	Resurface Tennis Courts	\$ 80,000 *
Parks	Install and/or Replace Park Name Signs	\$ 67,100 *
Parks	Park Drinking Fountains	\$ 55,000 *

Capital Improvement Program

Department	Existing Project Not Funded	Total CIP
Parks	Irrigation to Planters and Flower Beds	\$ 80,000
Parks	Highway 20 Replace Roses	\$ 403,000
Parks	Flora - Replace Tennis Court Lights	\$ 102,000 *
Parks	Miller Riverview Park - Quick Connects for Pedestals	\$ 40,000
Parks	Marshall Park - Replace Play Unit	\$ 150,000 *
Parks	Madison Park - Renovate Pavilion	\$ 44,000 *
Parks	Hilltop Park - Replace Play Unit	\$ 97,500 *
Civic Center	Metal Detectors and Wands	\$ 65,048
Recreation	New Operating System	\$ 60,000
Stormwater	Century Drive Storm Sewer Reconstruction	\$ 155,000 *
Stormwater	Seippel Rd Culvert Replacement (Street Program)	\$ 56,000 *
Stormwater	Bennett Street Storm Sewer (Street Program)	\$ 62,500 *
Stormwater	Sylvan Drive Storm Sewer (Street Program)	\$ 62,800 *
Stormwater	Bies Drive Storm Sewer (Street Program)	\$ 64,000 *
Stormwater	Bee Branch Green Alleys	\$ 1,500,000
Streets	Decorative Concrete Maintenance	\$ 35,000 *
Streets	Bies Drive Reconstruction	\$ 955,000 *
Streets	Bennett Street Reconstruction	\$ 880,000 *
Streets	Sylvan Drive Reconstruction	\$ 885,000 *
Streets	Seippel Rd Reconstruction	\$ 1,399,725
Streets	Century Drive Reconstruction	\$ 1,850,000 *
Planning	Kerper Boulevard Revitalization	\$ 50,000
Total \$		9,372,173
<i>Total Deferred Maintenance \$</i>		<i>5,572,300</i>

Capital Improvement Program

As is the case every year, there were new projects requested that were not able to be included in whole or in part in this five year CIP (\$17,016,384). Of those \$9,302,850 are identified as deferred maintenance, delineated with an asterisks below. CIP requests that were not funded include:

Department	New Project Not Funded	Total CIP
Fire	Fire Station 5 Driveway Replacement	\$15,500 *
Fire	Replace Flooring and Paint at Station 4	\$14,000 *
Parks	Industrial Center Native Plantings	\$20,000
Parks	Veteran's Park Disc Golf	\$25,000
Parks	Town Clock Lighting	\$10,000
Parks	Pebble Cove Park Development	\$20,000
Parks	Westbrook Park Development Phase II	\$20,000
Parks	North Fork Trail Park Development	\$20,000
Parks	Washington Community Gateway	\$15,000
Parks	Eagle Point Park - Restroom Renovation	\$40,000 *
Parks	Eagle Point Park - Clear Trees from Bluff	\$20,000 *
Parks	Eagle Point Park - Indian Room Restoration	\$12,000 *
Parks	Madison Park - Flag Pole	\$25,000
Parks	Replace Flag Poles in Major Parks	\$50,000 *
Parks	Ecological Restoration	\$20,000
Parks	Replace Trash Cans	\$40,000 *
Parks	Parks Fleet Automated Vehicle Location	\$38,000
Parks	Replace Interpretive Signs	\$16,000 *
Parks	Parks - Paint Light Poles	\$15,000 *
Parks	Maintenance HQ - Wash Bay	\$20,000
Parks	Paint Railings	\$20,000 *
Parks	Miller Riverview Park - Pave Roads & Campsites	\$100,000
Parks	Eagle Point Park - Accessible Walkway to Log Cabin Pavilion	\$356,000 *
Parks	Usha Park Development	\$115,000 *
Parks	Greenhouse - Remove Trees on Hillside	\$25,000 *
Parks	Eagle Point Park - Light Trolley Line Trail	\$92,000
Parks	Eagle Point Park - Develop Wading Pool Replacement Plans	\$40,000
Parks	Roosevelt Park Redevelopment	\$35,000
Parks	Welcome Sign North	\$60,000
Parks	Welcome Sign East	\$60,000
Parks	Maintenance HQ - Storage Area	\$85,000
Parks	Valentine Park Pavilion Installation	\$5,000
Parks	Eagle Point Park - Building & Structure Assessment	\$50,000
Parks	Ham House Exterior & Landscape Improvements	\$136,305
Civic Center	Wireless Internet	\$116,000
Civic Center	LED Lighting Retrofits	\$130,700 *
Civic Center	Floor Scrubber Replacement	\$10,200 *
Civic Center	Table Relacement	\$50,000 *

Department	New Project Not Funded	Total CIP
Civic Center	Portable Chairs Replacement	\$71,400 *
Civic Center	Replace Water Fountain	\$14,000 *
Civic Center	POS System	\$100,000
Civic Center	Popcorn Popper	\$11,000 *
Civic Center	Concession - Gate A and C Remodel	\$10,200
Civic Center	Bijou Room and Hall - Tile Replacement	\$10,200 *
Civic Center	Arena - Locker/Shower Facilities	\$15,150
Civic Center	Arena - Replace Stage Dimmer Lights	\$40,000 *
Civic Center	Arena - Reseal Ballroom Floor	\$25,000 *
Civic Center	Arena - Dressing Rooms Remodel	\$31,500
Civic Center	Arena - Paint Exterior Steel Siding	\$97,000 *
Civic Center	Arena - Concert Lighting	\$168,000 *
Civic Center	Arena - Pipe, Drape, and Barricades	\$33,500 *
Civic Center	Arena & Theater - Followspot Replacements	\$84,000 *
Civic Center	Arena & Theater - Lighting Consoles	\$38,500 *
Civic Center	Theater - Replace Sound System	\$150,000 *
Civic Center	Theater - Window Wood Repairs	\$40,000 *
Civic Center	Theater - Counter Weight & Grid System Upgrade	\$91,000
Civic Center	Theater - Orchestra Pit Lift	\$247,000
Civic Center	Theater - Stage Floor Refurbished	\$61,200 *
Civic Center	Theater - Renovate Dressing Rooms Remodel	\$51,950
Civic Center	Theater - Chairs and Carpet	\$240,000 *
Civic Center	Promenade - Carpet & Tile Replacement	\$93,000 *
Recreation	POD Dock Maintenance	\$50,000 *
Recreation	Quality of Life Needs Assessment	\$100,000
Recreation	Bunker Hill Golf Course - Range Project	\$320,000
Recreation	Bunker Hill Administrative Offices 2nd Floor Remodel	\$27,200
Recreation	Bunker Hill Golf Course - Material Storage Renovation	\$15,000
Recreation	Port of Dubuque Welcome Sign	\$30,000
Recreation	Veterans Memorial Park Access Drive and Parking	\$70,000
Conference Center	Management & Operations Assessment	\$30,000
Conference Center	Furniture Upholstery	\$28,050 *
Conference Center	Trash Compactor Rehab	\$29,000 *
Conference Center	Paint Bridge	\$35,000 *
Conference Center	Replace Clouds	\$79,000 *
Conference Center	Replace/Rehab Room Doors	\$57,600 *
Library	Library Landscaping	\$56,584
Library	Removal of Underground Oil Tank	\$33,609
Airport	Demolition of North Farm House Facility	\$40,000
Airport	Replace DJC Hangar Floor Coating	\$41,000 *
Airport	Paint Hangar Exteriors	\$20,000 *
Public Works	MSC Security System Replacement	\$14,000

Capital Improvement Program

Department	New Project Not Funded	Total CIP
Public Works	Snow Melting System Design	\$180,000
Stormwater	14th Street Storm Sewer Reconstruction (Street Program)	\$25,000 *
Street	Rockdale Road Reconstruction - Maquoketa Dr to South Pointe Development	\$1,145,000 *
Street	Roosevelt Street Improvements	\$5,172,000 *
Street	Chavenelle to SW Arterial Trail	\$1,248,000
Street	N. Grandview Avenue Pavement Rehabilitation - Loras Blvd. to Dexter Street	\$365,000 *
Street	Seippel Road Trail	\$800,000
Street	Catfish Creek Trail - Planning & Design	\$225,000
Street	Phase 1 - Catfish Creek Biking and Hiking Trail	\$1,020,000
Street	Granger Creek/Tech Park Trail	\$350,000
Street	Green Alleys - Non Bee Branch	\$840,000
Street	Historic Brick Street Maintenance	\$150,000 *
Street	Hillcrest Road Sidewalks	\$142,500
Street	Bluff Street Parking Expansion	\$175,000
Engineering - Miscellaneous	Railroad Quiet Zone Study	\$38,500
Engineering - Miscellaneous	Speed Shields	\$230,000
Building Services	Integrated Access Control and Security System	\$62,326
Planning	Historic District Entry Signs	\$11,710
Information Services	Telephone Switch Upgrade	\$40,000
Information Services	Third Street Data Center	\$35,000
	Secure Vendor Access Management	\$20,000
	Total	\$17,016,384
	<i>Total Deferred Maintenance</i>	\$9,302,850

The CIP budget is the product of the hard work of a large number of people. It begins with department and division managers and their staff who prepared, ranked and updated the CIP requests. It extends to Boards and Commissions who review staff's recommendations and make modifications and establish priorities.

I wish to express my thanks to all who were involved in preparing the Fiscal Year 2020-2024 version of the City's Capital Improvement Program. Special thanks go to Budget Director Jennifer Larson, Senior Budget Analyst Rachel Kilburg, Office Manager Juanita Hilkin, Secretary Stephanie Valentine and Communications Assistant Natalie Riniker. I am proud of the work completed by City staff and the end-result. I hope after you have had an opportunity to review this document that you feel it is responsive to your priorities.

FISCAL YEARS 2020-2024 CIP SOURCE OF FUNDS

To finance the CIP projects, a variety of funding sources are used. The following table shows the source of funds for each year of the 5 year CIP.

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	%
Current Revenue							
Rental Dwelling Rehab Loan Repayments	30,000	30,000	30,000	30,000	30,000	150,000	0.08%
Homeownership Loan Repayments	—	2,000	3,000	6,000	10,200	21,200	0.01%
Historic Preservation Loan Repayments	9,270	9,270	9,270	9,270	9,270	46,350	0.02%
Washington Neighborhood Loan Repayments	20,000	20,000	20,000	20,000	20,000	100,000	0.05%
Downtown Loan Pool Revolving Fund-Repayments	184,000	—	—	—	—	184,000	0.10%
Insurance and Other Reimbursements	45,000	25,000	25,000	25,000	25,000	145,000	0.08%
County Reimbursement	6,612	119,583	—	—	—	126,195	0.07%
Golf Revenue	20,000	—	20,000	—	—	40,000	0.02%
Subtotal Current Revenue	314,882	205,853	107,270	90,270	94,470	812,745	0.42%
Cable TV	3,070	3,070	—	—	3,070	9,210	0.00%
Internal Service Funds-City Garage	5,950	8,680	2,200	12,550	5,000	34,380	0.02%
Landfill Fund	11,590	2,550	36,600	13,700	7,000	71,440	0.04%
Transit Fund	16,478	4,580	—	2,375	14,103	37,536	0.02%
Parking Enterprise Fund	436,332	239,570	84,901	4,675	17,747	783,225	0.41%
Solid Waste Collection	495,778	685,126	608,628	621,084	632,148	3,042,764	1.58%
Sanitary Sewer Utility	344,601	421,057	597,616	778,724	2,493,607	4,635,605	2.40%
Stormwater Utility Fees	2,273,529	2,059,486	806,310	703,218	460,352	6,302,895	3.27%
Water Utility Fund	2,921,403	1,804,924	1,127,870	1,513,962	1,367,564	8,735,723	4.53%
Current Revenue-Utility/Enterprise	6,508,731	5,229,043	3,264,125	3,650,288	5,000,591	23,652,778	12.27%
Fund Balance	1,017,123	—	—	—	—	1,017,123	0.53%
Airport Customer Facility Charge	72,750	485,000	—	—	—	557,750	0.29%
Sales Tax 20%	913,101	530,554	487,848	439,515	199,065	2,570,083	1.33%
Sales Tax 30%	2,823,323	2,449,361	2,459,168	2,110,472	2,953,924	12,796,248	6.64%
SRF Bonds-Sewer Fund Abated	865,000	3,897,190	6,524,155	3,855,976	1,545,605	16,687,926	8.66%
SRF Bonds-Stormwater Abated	9,000,000	1,820,958	—	—	—	10,820,958	5.61%
GO Bonds-Sales Tax 20%	1,130,487	1,351,984	2,839,356	1,331,000	3,536,600	10,189,427	5.29%
GO Bonds - DICW	—	5,316,995	—	—	0	5,316,995	2.76%
GO Bonds-GDTIF	841,000	3,211,500	—	—	8,695,000	12,747,500	6.61%
Total Construction	16,662,784	19,063,542	12,310,527	7,736,963	16,930,194	72,704,010	37.71%
Community Development Funds	543,130	581,766	594,132	532,400	522,600	2,774,028	1.44%
FAA Total	6,411,537	360,180	4,275,000	4,725,000	2,297,945	18,069,662	9.37%
Federal HUD Resiliency Grant	10,846,055	6,482,142	—	—	—	17,328,197	8.99%
Federal Lead Paint Hazard Mitigation Grant	542,500	785,000	785,000	—	—	2,112,500	1.10%
Federal Transit Administration	1,939,672	—	—	—	—	1,939,672	1.01%
Federal Assistant	175,000	—	175,000	—	—	350,000	0.18%
Federal--STP Funds	4,000,000	872,200	4,100,000	1,100,000	3,199,725	13,271,925	6.88%
Total Federal	24,457,894	9,081,288	9,929,132	6,357,400	6,020,270	55,845,984	28.97%
Iowa Finance Authority	141,283	141,283	141,283	141,283	141,283	706,415	0.37%
Road Use Tax	431,346	131,751	—	770,000	823,051	2,156,148	1.12%
State Flood Mitigation Grant	3,523,143	—	—	—	220,000	3,743,143	1.94%
State Transit	327,579	30,936	—	—	18,189	376,704	0.20%

Capital Improvement Program

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	%
Other State Funding- IDOT & Trails Grants	422,000	—	477,000	—	244,000	1,143,000	0.59%
Total State	4,845,351	303,970	618,283	911,283	1,446,523	8,125,410	4.21%
DRA-Gaming Receipts	250,429	249,027	301,821	449,900	404,578	1,655,755	0.86%
DRA-Distribution of Surplus	1,102,470	1,759,138	2,154,548	2,917,620	2,666,387	10,600,163	5.50%
Total DRA	1,352,899	2,008,165	2,456,369	3,367,520	3,070,965	12,255,918	6.36%
Greater Downtown TIF Payments	1,059,000	894,876	1,940,775	1,611,732	2,460,000	7,966,383	4.13%
English Ridge Housing TIF Payments	328,467	172,836	200,006	229,133	250,414	1,180,856	0.61%
Rustic Point Housing TIF Payments	4,813	5,054	16,495	25,238	47,194	98,794	0.01%
South Pointe Housing TIF	23,765	96,910	191,229	266,317	377,230	955,451	0.01%
Dubuque Industrial West TIF Payments	—	—	—	410,465	—	410,465	0.21%
North Cascade Housing TIF Payments	1,109,784	1,058,685	502,865	559,252	619,626	3,850,212	2.00%
Total TIF Funds	2,525,829	2,228,361	2,851,370	3,102,137	3,754,464	14,462,161	7.50%
Private Participation	77,700	547,700	497,700	70,200	70,200	1,263,500	0.66%
Total Private	77,700	547,700	497,700	70,200	70,200	1,263,500	0.66%
Homeownership Sale Proceeds	100,000	156,000	203,000	264,200	360,000	1,083,200	0.56%
Ind. Parks Land Sales- Dubuque Industrial Center West	310,000	310,000	310,000	310,000	310,000	1,550,000	0.80%
Total Land Sales	410,000	466,000	513,000	574,200	670,000	2,633,200	1.37%
Special Assessments	30,000	350,000	30,000	30,000	584,524	1,024,524	0.53%
Total Spec. Assessment	30,000	350,000	30,000	30,000	584,524	1,024,524	0.53%
GRAND TOTAL	57,186,070	39,483,922	32,577,776	25,890,261	37,642,201	192,780,230	100.0%

Attachment 2

FISCAL YEAR 2020 - 2024 CIP BUDGET GROUPED BY STATE PROGRAMS

The Fiscal Year 2020-2024 Capital Improvement Program totals \$192,780,230. The following table summarizes expenditures for each State program by year.

FISCAL YEAR 2020-2024 CIP CAPITAL IMPROVEMENT PROGRAM

PROGRAM	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	5 YEAR TOTAL	PERCENT OF TOTAL
Public Safety	545,000	762,934	2,146,165	1,219,261	3,955,006	8,628,366	4.5%
Public Works	16,170,249	10,768,996	13,452,227	10,125,936	10,961,729	61,479,137	31.9%
Culture & Recreation	1,084,531	940,618	704,782	1,529,000	7,926,112	12,185,043	6.3%
Community & Econ. Devl.	5,851,891	6,925,099	3,614,480	3,046,158	3,660,217	23,097,845	12.0%
General Government	1,857,997	1,788,163	2,265,444	2,052,997	1,101,461	9,066,062	4.7%
Business Type	31,676,402	18,298,112	10,394,678	7,916,909	10,037,676	78,323,777	40.6%
TOTAL	57,186,070	39,483,922	32,577,776	25,890,261	37,642,201	192,780,230	100.0%

The State Mandated Budget Program Areas and the City Departments/Activities that fall under each of these areas are as follows:

Public Safety – Includes Police, Emergency Communication Center, Fire, Disaster Services, Health Services: Animal Control, Public Works:

Flood Control, Building Services: Inspection

Public Works – Includes Airport, Public Works, Engineering

Health and Social Services – Human Rights, Health Services, Purchase of Services

Culture and Recreation – Parks, Civic Center, Conference Center, Recreation, Library, City Manager: Cultural Affairs

Community and Economic Development - Economic Development, Housing and Community Development, Planning Services, Purchase of Services, City Manager: Neighborhood Development

General Government – Building Services: City Hall/Annex Maintenance/Grand River Center Maintenance, City Council, City Manager, City Clerk, Finance, Cable TV, Legal, Information Services

Business Type – Water, Water Pollution Control, Parking Division, Transit, Public Works: Landfill, Engineering: Sewer, Stormwater, Finance: Meter Reads/Service

FISCAL YEAR 2020-2024 CIP BUDGET HIGHLIGHTS BY CITY COUNCIL GOALS & PRIORITIES

2024 CITY COUNCIL GOALS & CORRESPONDING PRIORITIES:

ROBUST LOCAL ECONOMY: DIVERSE BUSINESSES & JOBS WITH ECONOMIC PROSPERITY

Priority: Affordable Childcare Study and Funding

Priority classification: Top Priority

CIP projects supporting this Priority: This priority is supported through the FY19 Operating Budget in the Economic Development Department.

Priority: River Cruise Docking Facilities: Direction

Priority classification: Top Priority

CIP projects supporting this Priority: Riverfront Dock Expansion (p. 228)

Priority: Central Ave Corridor Revitalization: Economic Revitalization

Priority classification: High Priority

CIP projects supporting this Priority: 2-Way Conversion, Central & White (p 205), Central Ave Corridor Initiative (p 272), Central Ave Streetscape Master Plan Implementation (p 273), and Downtown Rehabilitation Loan Program (p 268). This priority is also supported through the FY19 and Proposed FY20 Operating Budget in Economic Development and Engineering Departments.

VIBRANT COMMUNITY: HEALTHY & SAFE

Priority: Crime Prevention Program

Priority classification: High Priority

CIP projects supporting this Priority: All Parks - Cameras/Code Blue Phones (p 32), All Parks - Replace Security Lights (p 30), Streetlight Replacement & New Installation (p 235), Street Camera Installation (p 242), and various Housing C.H.A.N.G.E. Capital Improvement Projects (p 289-305). This priority is also supported through the FY19 and Proposed FY20 in Police, Leisure Services, Engineering, and Housing Departments.

LIVABLE NEIGHBORHOODS & HOUSING: GREAT PLACE TO LIVE

Priority: Poverty Reduction Plan

Priority classification: Top Priority

CIP projects supporting this Priority: This priority is supported through the FY20 proposed Operating Budget in the Planning Department.

FINANCIALLY RESPONSIBLE, HIGH-PERFORMANCE CITY ORGANIZATION: SUSTAINABLE, EQUITABLE, AND EFFECTIVE SERVICE DELIVERY

Priority: New Financial Software: Funding

Priority classification: High Priority

CIP projects supporting this Priority: General Ledger Software (p 311).

SUSTAINABLE ENVIRONMENT: PRESERVING & ENHANCING NATURAL RESOURCES

Priority: Bee Branch Floodwall Gates Funding

Priority classification: High Priority

CIP projects supporting this Priority: Bee Branch Flood Control Maintenance Facility (p 183). This priority is also supported through the FY19 and Proposed FY20 Operating Budget in the Engineering and Public Works Departments.

PARTNERSHIP FOR A BETTER DUBUQUE: BUILDING OUR COMMUNITY THAT IS VIABLE, LIVABLE & EQUITABLE

Priority: Inclusive Dubuque: Continue Support and Participation

Priority classification: Top Priority

CIP projects supporting this Priority: Accessibility Building Modifications (p 39), ADA Curb Ramp Construction (p 217), Downtown URD Non-Profit ADA Assistance (p 259), Downtown ADA Assistance (p 260), ADA Compliance Consultant (p 264). This priority is also supported through the FY19 and Proposed FY20 Operating Budget in the Human Rights, Leisure Services, and Housing & Community Development Departments.

Priority: Pet-Friendly Community: Policy Direction and Actions

Priority classification: High Priority

CIP projects supporting this Priority: This priority was previously funded and is supported through the FY19 Operating Budget in Leisure Services.

DIVERSE ARTS, CULTURE, PARKS AND RECREATION EXPERIENCES & ACTIVITIES

Priority: Five Flags Center: Direction and Funding

Priority classification: Top Priority

CIP projects supporting this Priority: Elevator Upgrades (p 37), Exterior Brick Wall Replacement (p 38), Accessibility Building Modifications (p 39), Arena Stage Deck Replacement (p 46), and Arena Concert Sound Equipment (p 44). Five Flags Building Improvements (p 47) to repair the existing facility if the City council chooses not to do a referendum or the referendum is held and fails. This priority is also supported through the FY19 and proposed FY20 Operating Budget in Engineering Department.

CONNECTED COMMUNITY: EQUITABLE TRANSPORTATION, TECHNOLOGY, INFRASTRUCTURE & MOBILITY

Priority: Major Streets Improvement: Plan, Direction, and Funding

Priority classification: Top Priority

CIP projects supporting this Priority: East - West Corridor Capacity Improvements (p 197), Chavenelle Rd Reconstruction (p 199), Southwest Arterial Project (p 202), 2-Way Conversion Central & White (p 205), North Cascade Road Reconstruction (p 209), JFK Road Resurfacing (p 211), Pennsylvania & Radford Roundabout (p 212), Cedar Cross Rd Reconstruction (p 213), Seippel Road Reconstruction (p 214). This priority is also supported through the FY19 and Proposed FY20 Operating Budget in the Engineering Department.

Priority: Street Maintenance Program: Funding Level

Priority classification: High Priority

CIP projects supporting this Priority: Asphalt Milling Program (p 117), Street Construction General Repairs (p 195), and Pavement Preservation Program (p 207). This priority is also supported through the FY19 and FY20 Proposed Operating Budgets in Engineering and Public Works Departments.

MANAGEMENT AGENDA

The City Council also identified projects that were previously on the priority list but whose implementation has already begun and therefore these projects are now a part of the Dubuque 2018 - 2020 Management Agenda. These represent short-term projects for the City Manager and City of Dubuque staff and have previously been budgeted in Fiscal Year 2019 or prior.

2018-2020 Management Agenda items are identified under their corresponding City Council Goal:

Vibrant Community

- 1) Crescent Community Health Center Development (Top Priority)

This priority is being addressed through the FY19 and proposed FY20 Health Department Operating budget.

- 2) Community Security/Surveillance System Expansion (High Priority)

This priority is addressed through proposed FY20 CIPs All Parks - Cameras/Code Blue Phones (p 32) and Street Camera Installation (p 242).

Livable Neighborhoods

- 3) CHANGE Program: Implementation (Top Priority)

This priority is being addressed through the FY19 and proposed FY20 Housing & Community Development Department Operating budget and proposed FY 20 CIPs Homeownership Assistance (p 289), Lead Based Paint Hazard Control (p 291), True North Neighborhood Reinvestment Partnership (p 293), Washington Neighborhood Home Purchase Program (p 295), Homeowner Rehabilitation Program (p 296), Purchase/Rehab/Resale (p 298), Lead Based Paint Hazard Control Grant Match (p 299), First-Time Home Buyer Program (p 301), Rental Dwelling Rehabilitation Programs (p 302), Bee Branch Healthy Homes Resiliency Grant (p 304), and Washington Neighborhood Housing Initiative (p 305).

- 4) Dubuque's True North Housing Initiative (Top Priority)

This priority is being addressed through the FY19 and proposed FY20 Housing & Community Development Department Operating budget and proposed FY20 CIPs Bee Branch Healthy Homes Resiliency Grant (p 305) and True North Neighborhood Reinvestment Partnership (p 293).

- 5) Residential Housing Upgrade/Bee Branch HUD Flood Protection (High Priority)

This priority is being addressed through the FY19 and proposed FY20 Housing & Community Development Department Operating budget and proposed FY20 CIPs Bee Branch Health Homes Resiliency Grant (p 305), Bee Branch Creek RR Culverts (p 179), 22nd Street Storm Sewer Improvements (p 181), 17th Street Storm Sewer Improvements (p 182), and Bee Branch Flood Control Maintenance Facility (p 183).

Financially Responsible, High Performance City Organization

- 6) Resident Satisfaction Survey (High Priority)

This priority is being addressed through the FY19 and proposed FY20 City Manager's Office Department Operating budget.

- 7) City Performance Measurements/Open Data Catalog/Data-Driven Governance (High Priority)

This priority is being addressed through the FY19 and proposed FY20 Information Services Department and City Manager's Office Operating budgets.

Sustainable Environment

- 8) Water & Resource Recovery Center: Nutrient Trading (High Priority)

This priority is being addressed through the FY19 and proposed FY20 Water & Resource Recovery Center Department Operating budget and proposed FY20 CIP Side-Stream Phosphorous Removal (p 102).

Partnership For A Better Dubuque

- 9) Campaign for Grade Level Reading (High Priority)

This priority is being addressed through the FY19 and proposed FY20 Leisure Services and Americorps Operating Budgets.

Diverse Arts, Culture, Parks & Recreation Experiences & Activities

10) Multicultural Family Center Expansion (Top Priority)

This priority is being addressed through the FY19 and proposed FY20 Leisure Services Department Operating budget.

11) Veterans Pond Development and Direction (Top Priority)

This priority is being addressed through the FY19 and proposed FY20 Leisure Services Department Operating budget.

12) Comiskey Park Renovation (High Priority)

This priority is being addressed through the FY19 and proposed FY20 Leisure Services Department Operating budget

Connected Community

13) Transit Vehicles Replacement (Top Priority)

This priority is being addressed through the proposed FY20 CIP Transit Vehicle Replacement (p 277).

MANAGEMENT IN PROGRESS AND MAJOR PROJECTS:

The following are projects that were identified as the 2018 - 2020 Management in Progress and Major Projects by the City Council and are included in the 2020 CIP budget according to one of the Council's goals.

2018 - 2020 Management in Progress

Management in Progress are items that were previously a City Council Goal and are now in the implementation phase. These items are included in the existing FY 2019 and proposed FY 2020 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Robust Local Economy

- Riverfront Lease Gavilon Sites (2): Negotiate Lease Extension
- Workforce Market-rate Housing: Rent to Homeownership - in proposed FY20 CIPs (p 289-305)
- Brownfield Area-Wide Agreement & Clean-Up
- Economic Impact of Historic Preservation Survey & Report: FY20 Funding
- Phased Historic Architecture Survey: FY20 Funding
- Marketing Dubuque Jet Center Services: Funding
- America's River III Fundraising: Announcement
- Air Service Expansion - in proposed FY20 CIPs Update Airport Layout Plan and GIS (p 105), Rehabilitate Taxiway A (p 109), Corporate Hangar Facilities Repair/Replacement (p 115)
- Opportunity Dubuque Job Training Program: Support Expansion & Diversification of Clients - in FY20 CIPs Workforce Development (p 266)
- Flexsteel Project: Facility Completion & Dubuque Initiatives Possession of Former Site
- Dubuque Brewing & Malting Site Development: SHPO Review
- Opportunity Zone Administrative Rules: US Treasury
- Build a Better Block Event

Vibrant Community

- Radio System Upgrade to P25
- Dispatcher Training
- Communication National Quality Assurance
- CAD Connection to City Camera Network
- "Smart 9-1-1" Building Profiles
- EMS Equipment Replacement Schedule
- Water & Resource Recovery Center: Certification of Environmental Laboratory

- Quick Response Pumper
- Fire Pumper - in FY20 CIP Ladder Truck & Pumper Replacement (p 1)
- 2018 Community Health Needs Assessment/Health Improvement Plan
- Fire Accreditation
- HUD Voluntary Compliance Report
- Police Officer Recruitment & Retention
- 21st Century Policing
- Healthcare Coverage for Residents from the Pacific Islands

Livable Neighborhoods & Housing

- Barrington Lakes Reservoir Abandonment
- Code Enforcement Accela Program
- Low Income Housing Tax-Credits Program/Projects
- Abandoned/Vacant Buildings/Structures Report - in FY20 CIPs Downtown URD Non-Profit ADA Assistance (p 259) and Non-Profit Weatherization Assistance (p 310)
- Downtown Commercial Buildings Evaluation & Assessment Report: Identification

Financially Responsible, High Performance City Organization

- Plans for City Expo 2019
- Direct Time Entry & Employee Access Center
- Grant Management Software: Implementation
- Water Source Initial Plan & Distribution Hydraulic Model Master Plan: in proposed FY20 CIP (p 88)
- Mobile Asset Management Software
- I-Net Connection for Remote Sites
- InVision Facility Management Software Design & Implementation
- Liquor License Process Review
- Mobile/Roaming Vendors/Concession Agreements & Permit Process Review
- Indirect Rate for Grants: Creation
- Accounts Payable Workflow
- Health Benefits Consulting & Actuarial Services: Contract
- Workers Compensation Claims Management: Contract

Sustainable Environment

- Emerald Ash Borer Program Implementation: Direction & Funding: in proposed FY20 CIP Street Tree Program (p 33)
- Community Climate Action & Resiliency Plan: Update: in proposed FY20 CIP Municipal Green House Gas Inventory (p 309)
- Sanitary Sewer System Condition Assessment: in proposed FY20 CIP Sewer Utility Master Plan (p 147)
- Lead & Copper Rule Compliance Water Sampling & Testing
- STAR Recertification
- Solid Waste Study

Partnership for a Better Dubuque

- Four Mounds Foundation/HEART Program
- My Brother's Keeper
- City Channel Dubuque Programming: Distribution Options
- All-American City Application
- GIS Story Maps
- Language Translation Strategy
- City Focus Magazine
- Bee Branch "Beekeepers" Initiative

Connected Community

- Bus Routes: Update
- Highway 20 Landscaping: in FY20 CIP Highway 20 - Irrigation (p 36)
- Comprehensive Pavement Preservation Plan: in FY20 CIP Pavement Preservation Program (p 207)
- New Aviation Facility: in FY20 CIP Relocate D-Marc to New Terminal/Deconstruct Old Terminal (p 107)
- Airport Security Program: in FY20 CIP Perimeter Fence Improvements (p 114)
- Downtown Parking Signage Ordinance

2018 - 2020 Major Projects

Robust Local Economy

- Airport Terminal Landscaping

Vibrant Community

- Fire Headquarters & Stations ADA Compliance Upgrades
- Fire Station HVAC & Lighting Improvement Projects: in proposed FY20 CIP (p 2)
- Communications Center Remodel
- Police Shooting Range Development (with Dubuque County Sheriff)

Livable Neighborhoods and Housing

- Lowell Street Retaining Wall Repair

Financially Responsible, High Performance City Organization

- Purina Drive Salt Storage Building Project

Sustainable Environment

- Bee Branch Project (Garfield to Comiskey and Under Railroad): in proposed FY20 CIP (p 179)
- Municipal Separate Storm Sewer (MS4) Permit Compliance Program/Projects
- Energy Efficient Street Lights: in FY20 CIP LED Re-Lamp Schedule (p 243)
- Water Tank Inspection and Maintenance: Schedule: in proposed FY20 CIP (p 89)
- Washington Street 30" Force Main Phase 2
- 17th Street/W. Locust Street HUD Resiliency Storm Sewer: in proposed FY20 CIP (p 182)
- 22nd Street/Kaufman Avenue HUD Resiliency Storm Sewer Improvement Project: in proposed FY20 CIP (p 181)
- W. 3rd Street Reservoir Generator
- Well Abandonment Project (Vernon & Barrington Lakes Systems)
- Water Meter Replacement for Vernon & Barrington Lakes
- WRRC Outfall Manhole Reconstruction
- Riverbank Stabilization Project (US Corps of Engineers)
- Kerper Boulevard Sanitary Sewer
- Roosevelt Street Water Tower
- Cedar Crest, Wildwood, Barrington Lakes Fire Hydrants
- Tamarack Water Main Extension: in proposed FY20 CIP (p 91)

Partnership for a Better Dubuque

- City Light Pole Banners
- Bus Wrap Advertising

Diverse Arts, Culture, Parks and Recreation Experiences and Activities

- Grand River Center: Upgrade Projects: in proposed FY20 CIPs (p 53-66)
- Creekwood Park: Open
- English Ridge Subdivision Park Development
- Eagle Point Park Ecological Restoration Project

Connected Community

- Roundabouts [4]: in FY20 CIPs Pennsylvania & Radford Roundabout (212) and East-West Corridor Capacity Improvements (p 197)
- Four-Laning Southwest Arterial: Completion: in FY20 CIP Southwest Arterial Project (p. 202)
- North Cascade Road Reconstruction & Water Main Extension: in FY20 CIPs North Cascade Road Reconstruction (p 209) and North Cascade Road Water Main Extension (p 80)
- Washington Street Improvements (7th - 9th Street)
- Menards Frontage Road
- Chavenelle Road Rehabilitation: in FY20 CIP (p 199)
- Chavenelle Road Hike/Bike Trail
- Airport Signage - Highway 61: in FY20 CIP Terminal Entrance Sign and Regrading (p 110)
- Surface Parking Lots Paving
- Highway 52 Repaving

Source of Funds and Important Details

The Fiscal Year 2020-2024 CIP presents a financial plan that reflects a \$271,326 general property tax levy supported annual debt service for the FY 2010 purchase of a replacement pumper truck (\$1,035,000) and the FY 2016 the franchise fee litigation settlement judgment bond (\$2,800,000). No other borrowings included in the Fiscal Year 2020-2024 CIP utilize a debt service levy. It is anticipated that other borrowing from non-utility funds can and will be minimized by using other sources of funds such as future DRA annual distributions of operating surplus and sales tax revenue.

The following important details are about the source of funds:

UTILITIES**Stormwater**

The Stormwater Utility was formed on July 1, 2003, to update the City's aging infrastructure and implement the City of Dubuque Stormwater Management Plan, which included improvements in the both the Catfish Creek and Bee Branch watersheds, including the Bee Branch Watershed Flood Mitigation Project. The Bee Branch Watershed Flood Mitigation Project is a multi-phased, fiscally responsible investment that reflects a holistic approach to mitigate flooding as it will also improve water quality, stimulate investment, and enhance the quality of life. Having secured the necessary federal and state funding approvals, permits, and funding, Dubuque has pushed forward with planning, engineering design, execution, and completion of three phases and the initiation of six more.

In January 2016, the State was awarded \$95.7 million in HUD National Disaster Resiliency Competition grant funds (HUD NDR Grant). Per the award, the City of Dubuque is to receive \$8.4 million for a comprehensive "Bee Branch Healthy Homes Resiliency Program" to help residents address residual impacts from the flooding experienced within the Bee Branch Watershed. The City is also to receive \$23.1 million for design and construction of storm water infrastructure improvements associated with the Bee Branch Watershed Flood Mitigation Project. The HUD NDR Grant infrastructure improvements are as follows:

- Upper Bee Branch Creek Restoration Railroad Culvert Improvements involving the installation of culverts from the Lower Bee Branch Creek, through Canadian Pacific Railway property, to the Upper Bee Branch north of Garfield Avenue;
- 22nd Street/Kaufmann Ave Storm Sewer Improvements involving the installation of a large diameter storm sewer from 22nd & Elm up Kaufmann Avenue towards the Kaufmann & Kane intersection as funding allows. The work includes inlets and local sewer connections to the storm sewer and the complete reconstruction of the street and other underground utilities along street right-of-way corridor.
- 17th Street/W. Locust Street Storm Sewer Improvements involving the installation of a 96-inch diameter pipe from the Lower Bee Branch Creek through the Canadian Pacific Railway tracks to 17th Street then to the west along 17th Street and finally west along W. Locust Street towards Rosedale Avenue as funding allows. The work includes inlets and local sewer connections to the storm sewer and the complete reconstruction of the street and other underground utilities along street right-of-way corridor.

In October of 2016, the City Council adopted Resolution 362-16. It rescinded Resolution 176-15 which outlined the construction schedule of various phases of the Bee Branch Watershed Flood Mitigation Project. Resolution 362-16 also authorized the execution of the contract with the Iowa Economic Development Authority in order for the City to utilize the \$23,309,600 HUD NDR Grant funds for the administration, design, and construction of Bee Branch Watershed Flood Mitigation Project improvements.

Per the contract, the City must contribute the previously budgeted \$21,600,000 for the infrastructure improvements as local, direct leverage. The City also must provide \$38,219,000 in supporting leverage, monies that the City previously budgeted for and has been utilizing to construct the Lower Bee Branch Creek Restoration Project, the Upper Bee Branch Creek Restoration Project, and the SRF Green Alleys constructed over the past couple of years. Finally, in order to receive and utilize the funding, the City must construct all of the improvements by the end of Fiscal Year 2021.

In order to ensure that the improvements related to the grant are completed by the end of Fiscal Year 2021, adjustments were necessary to the funding schedule previously established by Resolution 176-15 for other phases of the Bee Branch Watershed Flood Mitigation Project (Flood Mitigation Project). The table below compares the funding schedule for the various phases of the Flood Mitigation Project established through the adoption of Resolution 176-15 to an updated, adjusted schedule that will ensure adherence to the terms of the Contract.

The following chart shows a Comparison of the funding schedule for the various phases of the Flood Mitigation Project established through the adoption of Resolution 176-15 to an updated, adjusted schedule that will ensure adherence to the terms of the HUD National Disaster Resilience Competition Grant Contract:

Improvements	Schedule Established by Res. 176-15	Adjusted Construction Schedule Milestones	Status
Flood Mitigation Gate Replacement	2015	2022*	Under Design
Lower Bee Branch Creek Restoration	2015	2016-2017	Complete
Upper Bee Branch Creek Restoration	2015-2016	2015-2017	Complete
Bee Branch Creek Railroad Culverts	2019	2019-2021	Ready to Bid
North End Storm Sewers	2017	2028-2030	
22nd Street Storm Sewer	2017	2017-2021	Under Construction
Flood Mitigation Maintenance Facility	2015-2017	2024-2027	Under Design
17th Street Storm Sewer	2019-2021	2018-2021	Under Construction
Water Plant Flood Protection	2022-2023	2029-2030	
Pervious Pavement Systems (Green Alleys)	2023-2040	2015-2040	80 of 240 Complete

***Due to the possibility of additional grant funding from the Corp of Engineers and the U.S. Economic Development Administration, the Flood Gates have been delayed from FY 2017**

The adopted Fiscal Year 2020-2024 Capital Improvement Program Budget includes \$4,847,483 for the 22nd Street Storm Sewer Improvements Project (Phase 8 of the Bee Branch Watershed Flood Mitigation Project) to improve the storm sewer system from Elm Street west across Central Avenue and up Kaufmann Avenue towards Kane Street. Exact limits to be determined by available funding. The HUD National Disaster Resiliency grant provides funding for this effort.

The adopted Fiscal Year 2020-2024 Capital Improvement Program Budget includes \$3,270,455 for the 17th Street Storm Sewer Improvements Project (Phase 12 of the Bee Branch Watershed Flood Mitigation Project) to construct a large diameter storm sewer along 17th Street from the Bee Branch Creek to West Locust Street. The HUD National Disaster Resiliency grant provides funding for this effort.

The adopted Fiscal Year 2020-2024 Capital Improvement Program Budget includes \$22,446,573 for the culverts under the Canadian Pacific Railway property as part of the Bee Branch Creek Restoration Project (Phase 7 of the Bee Branch Watershed Flood Mitigation Project). The HUD National Disaster Resiliency grant provides funding for this effort.

Capital Improvement Program

The adopted Fiscal Year 2020-2024 Capital Improvement Program Budget includes \$220,000 for the Flood Control Maintenance Facility as part of the Bee Branch Creek Restoration Project (Phase 9 of the Bee Branch Watershed Flood Mitigation Project).

Direct City leverage totals \$21,600,000; these funds have already been committed to the Bee Branch Watershed Flood Mitigation Project and were reflected in the adopted Fiscal Year 2017-2021 Capital Improvement Program Budget.

Fiscal Year 2020 will be the thirteenth fiscal year that the Stormwater Fund is recommended to be fully funded by stormwater user fees. The General Fund will continue to provide funding for the stormwater fee subsidies that provide a 50% subsidy for the stormwater fee charged to property tax exempt properties, low-to-moderate income residents, and a 75% subsidy for the stormwater fee charged to residential farms. The FY 2020 Stormwater User Fee is proposed to increase from \$7.76 per SFU to \$8.29 per SFU, a 6.83% increase, consistent with Ordinance 16-14 passed on March 5, 2014.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Adopted Per Ordinance 21-12	\$8.50	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
Adopted Per Ordinance 16-14	\$6.38	\$6.81	\$7.27	\$7.76	\$8.29	\$8.85	\$9.00
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-1.69%	0%

* The recommended rates for FY16 through FY20 reflect the rates previously established by Ordinance 16-14 following the State's approval of \$98.5 million in State Flood Mitigation state sales tax increment funds for the Bee Branch Watershed Flood Mitigation Project. Ordinance 21-12 was the ordinance adopted prior to the City receiving the Flood Mitigation grant.

Water

Water revenue represents a portion of the monthly water bill that goes for maintenance, repair, replacement and improvement of the Eagle Point Water Plant and water distribution system on a pay-as-you-go basis for all projects except the major extensions. The annual payment to the depreciation fund in Fiscal Year 2019 is \$935,000. The Fiscal Year 2020-2024 CIP anticipates \$2,921,403 in Fiscal Year 2020, \$1,804,924 in Fiscal Year 2021, \$1,127,870 in Fiscal Year 2022, \$1,513,962 in Fiscal Year 2023, and \$1,367,564 in Fiscal Year 2024.

No borrowings are anticipated the five-year CIP. New debt service will be paid from parking fees and offset by reduced payments to Depreciation (Construction Fund).

Prior to FY 2013, the General fund has been subsidizing a portion of the utility funds use of administrative services such as Engineering administration, Engineering Project Management, Finance accounting services, Economic Development, Planning Services, Workforce Development, City Clerk services, Legal services, City Manager's Office including Budget, Geographic Information Systems, Sustainability, Neighborhood Development, Arts and Cultural Affairs and Personnel. Prior to FY 2013, the Engineering department estimated the amount of time spent on projects and allocated that time to an Internal Service Fund which is then allocated to the various capital improvement projects that the personnel work on. The remaining time not allocated to the Internal Service Fund was considered administrative and has been charged to the General Fund. In addition, administrative departments such as the City Manager's Office, Legal, Planning, Economic Development, City Clerk's Office and Workforce Development recharged expenses based upon each enterprise fund's percent of the City-wide operating budget, excluding debt service. The accounting activity of

the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Economic Development, Planning, Workforce Development, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

The Water Fund's share of the City's administrative overhead is 18.75%. In FY 2020, the Water Fund will only support 6.13% of administrative overhead.

The water fees in FY 2020 are recommended to increase 5.0%; 5.0% for operating needs and 0% for capital needs.

Sewer

Sewer revenue represents a portion of the monthly sewer bill that goes for the maintenance, repair, replacement and improvement of the Water & Resource Recovery Center Plant; lift stations, and sewer lines on a pay-as-you-go basis. The annual payment to the depreciation fund in Fiscal Year 2019 was \$845,000. The Fiscal Year 2020-2024 CIP anticipates \$344,601 in Fiscal Year 2020, \$421,057 in Fiscal Year 2021, \$597,616 in Fiscal Year 2022, \$778,724 in Fiscal Year 2023 and \$2,493,607 in Fiscal Year 2024.

Sanitary Sewer State Revolving Fund Loans will be used to finance sewer projects in FY 2020-2024 as follows: \$865,000 FY 2020; \$3,897,190 FY 2021; \$6,524,155 FY 2022; \$3,855,976 FY 2023; and \$1,545,605 FY 2024. The debt service related to the total \$16,687,926 State Revolving Fund Loans over the 5-years will be paid from sewer fees and offset by reduced payments to Depreciation (Construction Fund). The State Revolving Fund Loans support such projects as cedar and terminal lift station improvements and high strength waste receiving tank.

The sewer fees in FY 2020 are recommended to increase 4.5%; 4.5% for operating needs and 0% for capital needs.

Prior to FY 2013, the General fund has been subsidizing a portion of the utility funds use of administrative services such as Engineering administration, Engineering Project Management, Finance accounting services, Economic Development, Planning Services, Workforce Development, City Clerk services, Legal services, City Manager's Office including Budget, Geographic Information Systems, Sustainability, Neighborhood Development, Arts and Cultural Affairs and Personnel. Prior to FY 2013, the Engineering department estimated the amount of time spent on projects and allocated that time to an Internal Service Fund which is then allocated to the various capital improvement projects that the personnel work on. The remaining time not allocated to the Internal Service Fund was considered administrative and has been charged to the General Fund. In addition, administrative departments such as the City Manager's Office, Legal, Planning, Economic Development, City Clerk's Office and Workforce Development recharged expenses based upon each enterprise fund's percent of the City-wide operating budget, excluding debt service. The accounting activity of the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Economic Development, Planning, Workforce Development, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

The Sanitary Sewer Fund's share of the City's administrative overhead is 18.75%. In FY 2020, the Sanitary Sewer Fund will support 18.75% of the administrative overhead.

Parking

Parking revenue represents three primary sources: (a) the balance of prior year depreciation funds set aside for the maintenance and repair of parking ramps; (b) future payments to the depreciation fund for repair and maintenance of the parking system (there are no budgeted payments to the depreciation fund in future years due to using existing cash balance); and (c) interest income.

A \$3 million Greater Downtown TIF borrowing is anticipated in FY 2024 for additional downtown parking. New debt service will be paid from the Greater Downtown TIF fund.

The Greater Downtown TIF will support parking related debt in the downtown as follows: \$280,000 in FY 2020; \$280,000 in FY 2021; \$280,000 in FY 2022; \$280,000 in FY 2023; and \$280,000 in FY 2024.

Prior to FY 2013, the General fund has been subsidizing a portion of the utility funds use of administrative services such as Engineering administration, Engineering Project Management, Finance accounting services, Economic Development, Planning Services, Workforce Development, City Clerk services, Legal services, City Manager's Office including Budget, Geographic Information Systems, Sustainability, Neighborhood Development, Arts and Cultural Affairs and Personnel. Prior to FY 2013, the Engineering department estimated the amount of time spent on projects and allocated that time to an Internal Service Fund which is then allocated to the various capital improvement projects that the personnel work on. The remaining time not allocated to the Internal Service Fund was considered administrative and has been charged to the General Fund. In addition, administrative departments such as the City Manager's Office, Legal, Planning, Economic Development, City Clerk's Office and Workforce Development recharged expenses based upon each enterprise fund's percent of the City-wide operating budget, excluding debt service. The accounting activity of the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Economic Development, Planning, Workforce Development, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

The Parking Fund's share of the City's administrative overhead is 6.93%. In FY 2020, the Parking Fund will support 2.45% of the administrative overhead.

Solid Waste Collection Activities

Solid waste collection activities revenue represents a portion of the monthly refuse bill that goes for the purchase of solid waste collection vehicles. The annual payment to the depreciation fund in Fiscal Year 2019 was \$460,000 and will be \$495,778 in FY 2020, \$685,126 in FY 2021; \$608,628 in FY 2022; \$621,084 in FY 2023; and \$632,148 in FY 2024.

Prior to FY 2013, the General fund has been subsidizing a portion of the utility funds use of administrative services such as Engineering administration, Engineering Project Management, Finance accounting services, Economic Development, Planning Services, Workforce Development, City Clerk services, Legal services, City Manager's Office including Budget, Geographic Information Systems, Sustainability, Neighborhood Development, Arts and Cultural Affairs and Personnel. Prior to FY 2013, the Engineering department estimated the amount of time spent on projects and allocated that time to an Internal Service Fund which is then allocated to the various capital improvement projects that the personnel work on. The remaining time not allocated to the Internal Service Fund was considered administrative and has been charged to the General Fund. In addition, administrative departments such as the City Manager's Office, Legal, Planning, Economic Development, City Clerk's Office and Workforce Development recharged expenses based upon each enterprise fund's percent of the City-wide operating budget, excluding debt service. The accounting activity of the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Economic Development, Planning, Workforce Development, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

The Solid Waste Fund's share of the City's administrative overhead is 18.75%. In FY 2020, the Solid Waste Fund will support 17.24% of the administrative overhead.

The solid waste collection fees in FY 2020 are recommended to increase 1.63%.

GENERAL FUND

The current revenue amount of \$812,745 (0.42% of CIP Total) during the five-year period represents \$40,000 in golf funds for improvements to the Bunker Hill Golf Course, \$46,350 in Historic Preservation Loan repayments, \$150,000 in Rental Dwelling Rehab Repayments, \$184,000 in Greater Downtown Loan Pool Repayments, \$100,000 in Washington Neighborhood Loan Repayments, \$145,000 in insurance and other reimbursements, \$126,195 in Dubuque County reimbursement, and \$21,200 in repayments to the Homeownership Loan Program.

LOCAL OPTION SALES TAX (LOST)

The local option Sales and Services Tax approved by the voters on February 2, 1988, provided that 20 percent of the proceeds would be used for: (a) the upkeep of City-owned property such as sidewalks, steps,

storm sewers, walks, curbs, traffic signals and signs, bridges, and buildings and facilities; (b) transit equipment such as buses; (c) riverfront and wetland developments; and (d) economic development projects. This portion of the Sales and Services Tax shows up on the CIP Source of Funds Summary as "Sales Tax (20%)" totals \$2,570,083 and represents 1.33% of the total CIP.

The local option Sales and Services Tax approved by the voters on February 2, 1988, provided that 30 percent of the proceeds would be used to: (a) reduce street special assessments by at least 75 percent; and (b) maintain and repair streets. This portion of the Sales and Services Tax shows up on the CIP Source of Funds Summary as "Sales Tax/Street Projects (30 percent)" and totals \$12,796,248, or 6.64% of the total CIP.

GAMING

DRA payments represent 4% in FY 2020 of the projected gaming taxes, rent, and admissions from the race track, slots and riverboat operations (\$1,655,755 or 0.86% of the total CIP) over the five-year period. When practical in future years, additional revenues will be moved to capital from operating. To the extent that there is any revenue shortfall in future years, capital projects will be eliminated or deferred. DRA distribution revenue projections (\$10,600,163 or 5.50% of the total CIP) are discounted consistent with the adopted budget guidelines by 5% in FY 2022, 10% in FY 2023 and 15% in FY 2024.

As reported in prior years, with the reduction in the Dubuque Racing Association's market impacts the City's lease payment from the DRA. The City's estimated lease payments through FY 2024 have been reduced \$27.8 million based on projections from the DRA. These adjustments to the City budget were made through current years and prior year's budgeting processes.

In Calendar Year 2018, gross gaming revenues at the Q Casino is up 4% and the Diamond Jo is up 1%. Overall, the Dubuque gaming market is up 2.2% for Calendar Year 2018. Q Casino's increase is due to the hotel renovation, new restaurant (Farmhouse), and new gaming product and entertainment mix. The DRA has projected a 1% increase in gross gaming revenue for Calendar Year 2019.

The State of Illinois passed a Video Gaming Act on July 13, 2009 that legalized the use of Video Gaming Terminals in liquor licensed establishments including bars, restaurants, truck stops and certain fraternal and veterans' organizations. In the part of Illinois that affects the Dubuque market, the first year of operation of video gaming terminals generated \$1 million in revenue monthly. The use of video gaming terminals has now grown to \$9.4 million monthly for the five counties closest to Dubuque and in a direct line with Rockford, IL, which has limited revenue to the gaming market in Dubuque. The Q Casino and Diamond Jo Casino average monthly revenue is \$10.8 million. The number VGT machines have increased by 84% since 2013. The five counties in Illinois had 1037 machines in 2013 and currently have 1906 machines. Currently, Q Casino has 833 Slot Machines and Diamond Jo has 916 for a total of 1,749 or 9% less. This is a similar impact of building approximately two more casinos halfway between Dubuque and Rockford.

FEDERAL FUNDING

Community Development Block Grant (CDBG)

The Fiscal year 2020-2024 CIP anticipates that Community Development Block Grant (CDBG) funds will be \$543,130 in FY 2020; \$581,766 in 2021; \$594,132 in FY 2022; \$532,400 in FY 2023; and \$522,600 in FY 2024 (1.44% of the total CIP). CDBG is budgeted at the same funding level as FY 2019.

Federal Aviation Administration (FAA)

The FAA funding of \$18,069,662 (9.37% of the total CIP) provides 90 percent match on most airfield related improvements. The Fiscal Year 2020-2024 budget includes replacement of snow removal equipment; north apron reconstruction; rehabilitate runway lighting, update airport layout plan and GIS; and rehabilitate taxiway A.

Federal Transit Administration (FTA)

The FTA funding of \$1,939,672 (1.01% of the total CIP) provides for the federal share of the nine heavy duty buses replaced by the FTA bus and facilities grant.

Federal STP Funds (6.88% of Total CIP)

Federal funds are anticipated for the North Cascade Road (\$872,200); and the East-West Corridor Study Improvements (\$8,100,000); Pennsylvania Roundabout (\$1,100,000); Seippel Road Reconstruction (\$1,119,725); and Cedar Cross Road Reconstruction (\$2,080,000).

Federal Lead Paint Hazard Mitigation Grant (1.10% of Total CIP)

Federal funds for the Lead Paint Hazard Mitigation program awarded in FY 2019 with funding budgeted as follows: \$542,500 in FY 2020; \$785,000 in FY 2021; and \$785,000 in FY 2022.

Federal HUD Resiliency Grant (8.99% of Total CIP)

The U.S. Department of Housing and Urban Development (HUD) has awarded the City of Dubuque \$31.5 million to assist Bee Branch Watershed homeowners in repairing and “flood-proofing” their homes and for stormwater infrastructure improvements. A total of \$8.4 million was provided for the rehabilitation of up to 320 housing units, including owner-occupied homes, single-unit rentals, and small, multi-family residential units, all within the targeted Bee Branch Watershed areas and \$23.1 million for the installation of culverts through the railroad property lying between the upper and lower sections of the Bee Branch Creek, storm sewer improvements on 17th Street & West Locust Street, and storm sewer improvements on 22nd Street & Kaufmann Avenue.

STATE FUNDING**Road Use Tax**

Road Use Tax Funds (RUTF) of \$2,156,148 (1.12% of the total CIP) over five years represents the balance of annual payments not required for support of the operating budget and funds that had been reserved to finance high priority transportation projects. The Iowa Department of Transportation (IDOT) provides annual projections on the amount of RUTF the City of Dubuque will receive over the next five years based on a per capita amount. The State Road Use Tax Fund consist of revenues from fuel tax, vehicle registration fees, use tax, driver's license fees and other miscellaneous sources and is distributed to cities on a per capita basis. It should be noted that in FY 2010, the Iowa Department of Revenue increased Road Use Tax Funds (RUT) as a result of higher vehicle registration fees passed into law in 2008. The gas tax was increased ten cents beginning in February 2015. The city is estimated to receive \$35,368,613 for FY 2020-2024.

Sales Tax Increment Revenue

The City secured a \$98.5 million grant through the State of Iowa Flood Mitigation program funded by 70% of the sales tax increment revenue received from the State of Iowa's 5% portion of sales tax received from sales in the City of Dubuque. This revenue will fund the debt service payable on Sales Tax increment Revenue bonds and Iowa Finance Authority State Revolving Fund Loans issued for the Flood Mitigation project known as the Bee Branch Watershed Project. In the five year capital program, \$3,743,143 of sales tax increment revenue will fund pay-as-you-go projects related to the Bee Branch Watershed project.

Other State Grants (0.59% of Total CIP)

State funding includes Iowa Department of Transportation Funding for street projects and trails and Historic Preservation Surveys and Regulations of \$1,143,000 are anticipated over the five-year program.

State transit funding includes \$376,704 over the five-year program for JFK Circle Bus Transfer Phase 2 and bus stop improvements.

Iowa Finance Authority funding of \$706,415 is anticipated over the five-year program for the Housing Department's Housing Trust Fund to provide permanently affordable housing or assistance to nonprofit organizations providing the same.

TAX INCREMENT FINANCING (TIF)

Dubuque Industrial Center West TIF District

In FY 2006 and 2007, Tax Increment Financing (TIF) funds were committed towards abatement of the 20 year G.O. Bond issue for a Dubuque Industrial Center West (DICW) expansion and Chavenelle Road extension project, thereby delaying payback to the general fund for prior year development costs. In FY 2007, the TIF assessed values increased, allowing for additional increment for projects and cost recovery to continue. In FY 2017, the TIF assessed values increased again from a commercial 12% state equalization order.

The FY 2020-2024 CIP includes \$310,000 each fiscal year to provide funding for the new campaign by the Greater Dubuque Development Corporation to improve the economy in Dubuque. Fiscal Year 2021 includes \$2,700,000 for Chavenelle Road Reconstruction and \$2,616,995 for Development of McFadden Farm. Fiscal Year 2024 includes \$280,000 for Seippel Road Extension, \$50,000 for McFadden Signs, and \$80,465 for Dubuque Industrial South Signs.

Annexation Initiatives

As annexation and development continues, the City has taken the following initiatives to provide services to annexed areas:

Additional Police Officers (Operating Budget)

With the Police Department's crime strategy, Territory Accountability Design, in full implementation, the department projected the need to increase Dubuque's current six patrol territories to seven as new areas of the city are developed. To add a seventh territory, five additional police officers were needed.

Partly in response to this need, the Police Department developed a Sworn Officer Plan which proposed the addition of 15 sworn police officers over a five-year period, with the first five (four Police Officers and one Police Corporal acting as a Section 8 Investigator) approved in December 2007, four more were approved in FY 2009, three more were approved in FY 2010, two more were approved in FY 2011 and one more was approved in FY 2012. The plan's staff increases created sufficient staffing to establish an additional patrol territory.

In FY 2019, an additional sworn police officer was added, an existing position was promoted to Captain and one Corporal position was eliminated in order to create a Specialty Unit Commander. The Fiscal Year 2020 budget recommendation includes the expansion of the Dubuque Police Department School Resource Officer Program. Three SRO's would be added over consecutive years: FY2020, FY2021, and FY2022 budget. Under this proposal, the DCSD would gradually pay 50% of the salary of the existing SRO Corporal, and the DARE Officer. DCSD would also begin paying 50% of the initial Iowa Law Enforcement Academy training costs and initial equipment for the proposed new SRO positions, including a squad car, and ongoing training costs for SRO's.

Fire Station and Additional Firefighters

An additional west end fire station is currently projected to be designed in FY 2023, but may be delayed. This station would be approximately 10,000 square feet and house two response apparatus, plus storage for other reserve units. The City of Dubuque currently has an annexation study and not an annexation plan. However, addition of this fire station and associated ambulance and firefighting response capability and capacity

positions the City will develop an annexation plan and begin the process of annexation in the near future. The City Development Board, that approves annexation expects services to be provided within 3 years of annexation. For a new station, operating costs include insurance, utilities, equipment, maintenance, furniture, and the cost of twelve new employees. Beginning in FY2020, one (1) new employee would be added, one (1) additional new employee would start in FY 2021 as well. In FY2022, four (4) more employees would be added. In FY2023, two (2) employees would be added, and the remaining four would start in FY 2024 (for a total of 12 positions). The current minimum staffing per shift is 22, with 28 personnel assigned to cover leave. During the build up of positions before a fire station is constructed, the additional personnel will reduce the need for overtime as each shift will have more positions available to cover vacations and other leave. This advantage will diminish once the new engine and ambulance are placed in service in FY2024.

Additional Snow Plow Drivers and Snow Plow Route (Operating Budget)

Dubuque's expansion also increased the number of streets and roads that must be maintained by the City's Public Works Department. In order to maintain the current level of street maintenance, street cleaning, and snow and ice control to all areas of the city, the Public Works Department was approved for the addition of a snow plow driver in FY 2009 and another is expected to be requested in a future year. Two drivers are needed to staff a route 24 hours a day in a snow event. The Public Works Department plans to create another snowplow route with these two employees as annexation and development dictates. In the warm months, this position will be assigned to the Leisure Services Department to maintain City parks and landscaping in the Washington Neighborhood, Port of Dubuque, Iowa Street and the Locust Street connector. In Fiscal Year 2009, the Public Works Department also began using Refuse, Recycling and Yard Waste Collection employees at the end of their collection routes and on overtime to assist in snow removal duties. The City has also developed a plan to use personnel and equipment from other City departments to go from 22 pieces of snow removal equipment to 32 pieces of snow removal equipment in a snow storm that exceeds 5 inches. With the recommendation to eliminate full-time positions in the Engineering Department and create one part-time position, there will be less opportunity to supplement the snow plowing effort.

Water and Sanitary Sewer Service

The City is in the process of extending sanitary sewers and water service into new development areas or recently annexed areas as part of pre-annexation agreements. Requests have been received for sanitary sewer and water service on North Cascade Road near Highway 20 and for water service further north on John F. Kennedy Road.

In 2003, a new water main was activated from Highway 20 north on the east side of the Northwest Arterial to John F. Kennedy Road then west to a new 1.25 million gallon water tower located at the Dubuque Soccer Complex. By constructing this tower and with this water main extension in the fourth pressure zone of the City's water distribution system, it allowed growth to take place for residential, commercial and industry to the west of the community.

To date, both sanitary sewer and water service have been extended through the Dubuque Industrial Center West, along Seippele Road to the north edge of the Callahan subdivision. Additional funds are available to extend water and sewer service to the 643 acres annexed and to other areas under consideration for annexation. The City has spent in excess of \$2 million to replace much of the North Fork Catfish Creek Sanitary Sewer Line.

The City extended the Granger Creek Interceptor sewer and the public water main from the Technology Park South along highway 151/61 to the north side of the Dubuque Regional Airport. The Granger Creek sanitary sewer and water main extension provided immediate sanitary sewer and water services to the Dubuque Regional Airport and portions of the annexation areas that are adjacent to the highway 151/61 corridor.

Greater Downtown TIF District

This district was formally the Downtown and Ice Harbor TIF districts but now have been combined to the Greater Downtown TIF district. Many projects, which are City Council priorities, are able to move forward due

to the availability of Greater Downtown TIF revenue due to continued growth to further sustain a rejuvenated downtown and port of Dubuque. The following are projects included in the FY 2020-2024 CIP:

Jackson Park Construct Restrooms (page 21) – This project provides funding for the construction of rest rooms in Jackson park (\$250,000).

Jackson Park Amenities (page 22) – This project provides funding for the improvement of amenities in Jackson park (\$310,000).

Town Clock Rehab (page 29) - This project (\$100,000) provides for concrete work throughout the plaza area.

Civic Center Arena Roof Air Conditioner Replacement (page 41) - This project (\$225,000) provides for replacing the arena air conditioning units Roof Top Units 1, 2 and 3. The air conditioning units were installed in 2005 and have a life span of fifteen years. The units are working, however costs of repairs are rising every year.

Five Flags Building Improvements (page 47) - This project (\$6,000,000) provides for improvements to the building (arena, theater, lobby areas, exterior) and its equipment should a bond referendum for another scenario not pass or it is determined by City Council that Scenario 1 of status quo is the direction. This would be used on the current facility at its current footprint in its current state. The building is in need of wood window repairs, painting of the steel exterior, resealing the ballroom floor, remodeling/upgrading concession stands, carpet and tile replacement, locker shower upgrades, stage dimmer light replacement, dressing room upgrades, orchestra pit electronic lift, placement, refurbishing the stage floor, restoration of theater seats, painting walls and ceilings, satellite ticket booth, theater counter weight and grid system, lighting upgrades and retrofits and other building needs. Equipment replacement needs include the sound system, floor scrubber, tables and portable chairs, water fountains, popcorn popper, concert lighting, pipe and drape, follow spots, lighting consoles, masking equipment, scoreboard and other equipment replacements. .

Grand River Center Replace Carpet (page 54) - This project (\$487,872) provides for the replacement of carpeting at the Grand River Center.

Grand River Center Market Study and Facility Assessment (page 62) - This project (\$65,000) provides for a facility assessment and market study in preparation of the Grand River Center's first twenty years.

East - West Corridor Capacity Improvements (page 197) - This project (\$650,000) provides for capacity improvements along alternate east-west corridors to provide connectivity between the western growth areas and the downtown urban core. The section of University Avenue, from Pennsylvania Avenue to Loras Boulevard, referred to as the "Overlap Section" was recommended for converting the three intersections along University Avenue to roundabouts. With funds programmed in FY 2018 - 2019, the next steps in the design development process are to complete the preliminary engineering and environmental (NEPA) study phase for intersection capacity improvements along University Avenue at Loras Boulevard, Asbury Road, and at Pennsylvania Avenue. Once the preliminary engineering and environmental (NEPA) study are completed, corridor impacts will be identified, and property acquisition could begin in approximately FY2020 / 2021 and would take approximately 2 years to complete. Once property acquisition is completed within the Overlap Section, construction to convert the three intersections along University Avenue to roundabouts could begin in FY2022 and would take approximately 2-3 years to complete.

2-Way Conversion Central and White (page 205) - This project (\$200,000) provides for hiring a consultant to complete a One-Way to Two-Way Traffic Conversion Study along the Central Avenue

Corridor from 4th Street to 21st Street, and on White Street from 5th Street to 21st Street. The proposed Study would evaluate the 15 signalized intersections within the Central and White corridors; identify Complete Street corridor improvements or modifications to support traffic demands; and to consider transit needs, bike and pedestrian needs, and sustainability.

7th Street Extension to Pine Street (page 206) - This project (\$420,000) provides for an opportunity to evaluate alternatives and the feasibility of developing a roadway through the Alliant site which would connect 7th Street to Pine Street at 9th / Kerper Blvd. The potential extension of 7th Street to Pine Street would allow commercial traffic to use the US 61-151 on / off ramps at 9th Street to access Pine Street to 7th. This would provide commercial vehicles that currently use 7th, 9th, Central, Washington and Jackson Streets through the Historic Millwork District to get to the industrial businesses on 7th / Commercial Street, a more efficient, safer, and direct route..

Federal Building Renovation (page 241) - This project (\$1,680,518) provides funding in FY 2020 for \$22,000 to conduct an American Society of Heating, Refrigeration and Air-Conditioning Engineers (ASHRAE) Level 1 Energy Audit, \$6,000 for the replacement of the public information kiosk in the lobby, \$28,500 for making ADA accessibility upgrades to the 3rd floor public restrooms, and \$42,000 is budgeted to paint the interior post office space per the terms of the lease agreement. In FY 2021, \$220,000 is budgeted for structural repairs to the loading dock and leaking building foundation and \$165,000 for replacement of the first floor lobby lights with replica period fixtures, main stairwell painting and lighting, and refinishing of the historic woodwork in the main lobby. In FY 2022, \$250,000 is budgeted for an ASHRAE Level 2 & 3 Energy Assessment which will build off of the results from the Level 1 energy audit. The Level 2 Assessment provides detailed survey of building systems and operations, breakdown of energy source and end use, identification of Energy Efficiency Measures (EEMs) for each energy system, range of savings & costs for the EEMs, spotlight on operational discrepancies and outline of priorities for needed upgrades. The ASHRAE Level 3 Energy Assessment allows for complex HVAC system upgrade alternative analysis, return on investment and construction cost estimating. Additional funding in FY22 is being budgeted to address known long term building operations and maintenance requirements which include \$54,500 for tuck pointing and waterproofing of the building window wells, and \$13,000 to tuck point the front steps and replace rusting hand rails and \$4,500 is budgeted for improvements to the public way finding signs for the building.

In FY 2022, \$250,000 is budgeted for an ASHRAE Level 2 & 3 Energy Assessment which will build off of the results from the Level 1 energy audit. The Level 2 Assessment provides detailed survey of building systems and operations, breakdown of energy source and end use, identification of Energy Efficiency Measures (EEMs) for each energy system, range of savings & costs for the EEMs, spotlight on operational discrepancies and outline of priorities for needed upgrades. The ASHRAE Level 3 Energy Assessment allows for complex HVAC system upgrade alternative analysis, return on investment and construction cost estimating. Additional construction funding in FY23 is being budgeted to address known long term building operations and maintenance requirements.

Riverfront Dock Expansion (page 228) - This project (\$875,000) is to expand the existing riverfront docking facility to accommodate large excursion boats in the Port of Dubuque. The City's proposed infrastructure plan is to construct a new pier wall landing platform near the bottom of Riverwalk Stair No. 2. A portion of Stair No. 2 will be reconstructed to connect to the new landing platform. The new landing platform will be connected to the Riverwalk by an ADA compliant ramped walkway. The excursion boats will moor against new pipe pile clusters and will access land from floating platform docks which will connect to the pier wall landing platform via ADA compliant gangway. The expanded docking facility will accommodate excursion boats 400 feet in length or greater. It is forecasted that excursion boat traffic on the Mississippi River will increase and a new docking facility will create an opportunity for significant tourism growth in Dubuque. Increased tourism will create employment in retail, dining, ground transportation, and excursions to local attractions, while other tourism-related sectors will benefit as a result.

Riverfront Leasehold Improvements (page 231) - This project (\$79,200) provides funding in FY21 to support the rail spur improvements along Kerper Blvd. and Commercial St and the deconstruction of the former Dodd's Terminal building foundation in the South Port. Clearing this site of the existing outdated and obsolete structure will help to prepare it for redevelopment. FY 22 would allow the city to evaluate redevelopment options for the industrial sight on 7th street along Dove Harbor, as well as a site along Kerper Blvd at the Peosta Channel.

ABC Supply Building Deconstruction (page 232) - This project (\$417,000) provides funding for hazardous material remediation and structure deconstruction of a former City owned leased property along Highway 151 near the South Port. The Funding in FY21 would support the deconstruction of the former ABC Supply building who's lease expired in December 2018. Clearing this site of the existing outdated and obsolete structure will help to prepare it for redevelopment.

Greater Downtown Street Lights (page 235) - This project (\$162,000) provides funding for the addition of approximately 130 mid-block street lights within the Downtown Urban Renewal District and CDBG areas. These additional street lights would be installed on new Alliant poles. Also, the City would provide LED lights to be installed on either commercial building or residential if property owner agrees to install and pay for the electrical costs.

Downtown Urban Renewal Area Non-Profit Accessibility Assistance Program (page 259) - This project (\$500,000) provides assistance with accessibility improvements to existing public buildings either owned or operated by non-profits. The Non-Profit Accessibility Assistance Program is a competitive matching grant program that will fund up to \$50,000 in any one year for eligible projects and agencies. Eligible non-profits must be classified by the U.S. Internal Revenue Service under Section 501(c)(3) of the I.R.S. code and must have a minimum two-year operating history after the date of receipt of its 501(c)(3) classification. Eligible improvements include interior and exterior accessibility alterations and must comply with the most recent Department of Justice ADA Standards and Guidelines and locally adopted building codes. Additional criteria and an application will be developed.

Downtown ADA Assistance Program (page 260) - This project (\$155,000) provides assistance to residents and businesses to ensure facilities in the Downtown Urban Renewal Area are fully accessible and inclusive to all persons regardless of abilities. This includes parking lots, retail and wholesale stores, restaurants, cafés, taverns, gas stations, public buildings, lodging, schools, parks, and entertainment venues. The program is designed to assist businesses with the cost of becoming ADA compliant. Qualified applicants can receive up to 50% of the cost of the project from the City of Dubuque, at a maximum amount of \$5,000 per property.

Greater Downtown Urban Renewal District Incentive & Rehabilitation Program (page 265) - This program (\$2,040,000) would encourage investment in areas like Central Avenue, the Bluff / West Locust neighborhood, and other areas of downtown that offer housing many would believe to be inferior to the new units created in the Millwork District and Lower Main area. As the areas that have received more investment become choice housing for those working in downtown, it is important to incentive development and investment in the other areas as to minimize the disparity between the neighborhoods. This program would fill a gap in the City's current housing programs, and has been requested by developers, financial consultants, and lenders.

Washington Neighborhood Facade Program (page 268) - This program (\$552,447) provides low interest loans for rehabilitation and adaptive reuse for buildings and grants for planning/design costs and facade improvements in the Downtown Washington Neighborhood.

Downtown Rehab Grant Program (page 272) – This program (\$448,356) provides grant funding for the rehabilitation of commercial or multi-family property in the Greater Downtown Urban Renewal District. The Facade Grant Program provides 1:1 matching grants not to exceed \$10,000 in grant funds per project for front or rear facade renovations designed to eliminate inappropriate additions or alterations and restore the facade to its historic appearance or to rehabilitate the facade to include new windows, paint, signage, awnings, etc. to improve overall appearance. Landscaping or screening with fencing or retaining walls may also be allowed, especially as it may improve property adjacent to the right-of-way. The Planning and Design Grant Program provides 1:1 matching grants not to exceed \$10,000 in grant funds per project to offset the actual pre-development costs incurred prior to a Rehabilitation project. Reimbursement would be allowed for architectural and engineering fees, feasibility studies, environmental assessments or other related soft costs, but not owner/developer fees, incurred in the development of the project. The Financial Consultant Grant Program provides 1:1 matching grants not to exceed \$15,000 in grant funds per project to offset the actual cost of hiring a financial consultant used to analyze the feasibility of the projects that generally apply for historic tax credits. Additionally, there are several other property owners and developers that have expressed an interest in utilizing the program to fund projects. The Downtown Rehabilitation Facade Grant program receives the most inquires and interest out of all programs provided by the Economic Development Department. This program has helped promote great successes in the redevelopment of the downtown. In order to meet the demand for this program, and maintain the historic appeal of downtown, additional funds have been requested for this program.

Central Avenue Corridor Initiative (page 272) - This project (\$320,000) provides for targeted community engagement opportunities with residents, businesses, non-profits and city staff in the Central Ave Corridor and Washington Neighborhood to set the stage for community design processes. This phase will utilize the work and findings from past engagement and planning projects and further develop future plans.

Central Avenue Streetscape Master Plan Implementation (page 273) - This project (\$240,000) provides for the implementation of priority actions in the Central Avenue Streetscape Master Plan. The funds allocated would be used to support infrastructure and streetscaping priority improvements justified in the master plan. The Central Avenue corridor is part of the Washington Neighborhood Revitalization Plan and includes the area between Central Avenue between 11th and 22nd streets. Included in this strategy is the redevelopment and reinvestment in residential and commercial areas in the neighborhood. Some public infrastructure improvements have already been initiated and the Central Avenue corridor is beginning to see private investment in building improvements and business location.

Historic Millwork Master Plan Update (page 274) - This project (\$50,000) provides funding for the update of the Historic Millwork District Master Plan that was adopted by the City Council on February 16, 2009. The adopted Historic Millwork District Master Plan offered a vision for community reconnected with surrounding neighborhoods, re-energized with housing, retail, offices, galleries, entertainment, and employment, and re-imagined as a laboratory for sustainable practices and technologies. The Plan includes green streets, new development blocks, improved connections between the Millwork District, the Port of Dubuque and Downtown, reprogrammed streets, a signature public open space, coordinated parking strategy, and a mix of uses. The update of the Historic Millwork District Master Plan will address the transportation and parking needs and uses within the Millwork District. This is a requirement of the Dupaco development agreement.

East 12th and Elm Street Parking Lot Construction (page 283) - This project (\$589,000) provides for the construction of a 73 stall parking lot at East 12th and Elm Street (Lot 1 Millwork Parking District). The parking lot design includes a code blue emergency phone, landscaping, environmental remediation and construction of the parking lot. The cost per parking stall would be approximately \$8,070 per stall for this proposed site.

Locust/Iowa Street Parking Ramp Repairs and Additional Parking Possibilities (page 284) - This project (\$20,000,000) provides for a FY 2024 replacement study which will include sizing, design, and site selection of a new facility to be built when needed. The Locust Street Parking Ramp is reaching the end of its useful life.

Washington Neighborhood Home Purchase Program (page 295) - This project (\$250,000) supports and encourages homeownership in the Washington Neighborhood. The program operates under the oversight of the Housing Trust Fund Committee and is capitalized by annual grants received from the Iowa Finance Authority (IFA). IFA requires a match for the program and the City provides IFA Trust Match of \$50,000 from the Greater Downtown TIF (GDTIF). The primary purpose is to complement housing assistance provided through the CDBG program by providing loans to low-to-mod income homeowners and buyers in the Washington Neighborhood and for households earning less than 30% MI are eligible to purchase any property within the City limits.

Washington Neighborhood Housing Initiative (page 305) - This project (\$150,000) funds a housing initiative for the Washington Neighborhood. This program is a partnership between Community Housing Initiatives, Inc. (CHI) and the City of Dubuque intended to increase the rate of home ownership and achieve a greater diversity of mixed household incomes. Forty (40) single family homes will be acquired and rehabilitated and resold over a four year period. Impact will be maximized by clustering acquisitions of homes.

Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance (page 310) - This project (\$500,000) provides funding for matching grants to assist non-profits in the Greater Downtown TIF area to make energy efficiency improvements to their buildings, including weatherization measures, HVAC system upgrades, and other work to decrease their utility bills. This reduction in annual operating costs will allow non-profits to invest more funds in achieving their organization's mission. Energy efficiency improvements not only result in financial savings to the organization but will also help to meet the 50% by 2030 Community Climate Action & Resiliency Plan goals approved by City Council in 2013. The program builds on the success of the Energy Efficiency Revolving Loan Fund (EELF) that is currently available to private businesses, which was created using funds the City received from the 2009 American Recovery & Reinvestment Act, and the Grants to Green program, a Community Foundation of Greater Dubuque program which invested over \$1.2 million in energy efficiency projects for non-profits. Ongoing community conversations have demonstrated a continued need to fill the gap between available utility rebates and the amount non-profits are able to pay for energy efficiency improvements. Similar to the existing EELF, non-profits may be able use funds for renewable energy installation, if all reasonable efficiency improvements have been made, in order to further reduce their utility costs and reduce their negative environmental impact. Additional criteria and an application will be developed.

North Cascade Housing TIF District

In FY 2014 the City created the first housing TIF district in the Timber Hyrst subdivision off of North Cascade Road. This is a ten year TIF which requires at least 37.9% (38.1% prior to FY 2019) of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 37.9%. The LMI Housing TIF revenue can be used for City initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area.

22nd Street/Kaufmann Avenue Stormwater (page 181) - This project (\$50,000) provides lead service line replacement assistance to homeowners along 22nd Street from Elm Street to the west across Central Avenue and up Kaufmann Avenue towards Kane street.

North Cascade Road Reconstruction (page 209) - This project (\$625,000) provides for reconstruction of North Cascade Road between the bridge over Catfish Creek to the future intersection of North Cascade Road and the Southwest Arterial. The project will be developed into 2 phases; Phase 1 (2019) - from Catfish Creek bridge to Edval Lane; and Phase 2 (2021) - from Edval Lane to Southwest Arterial. The current 24-foot roadway will be widened to accommodate a 35-foot urban "complete street" section with 5-foot paved shoulders / bike lanes on each side. The existing curves on North Cascade Road are substandard and will be realigned to improve safety and allow for better sight distance. The project will require the purchase of right-of-way property to accommodate the new roadway width and larger curves. Watermain will be extended along the North Cascade Road corridor to serve the Timber Hyrst subdivision and future development along the Southwest Arterial Corridor.

Assistance for Homeownership (page 289) - This project (\$1,395,003) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

True North Neighborhood Reinvestment Partnership (page 293) - This project (\$1,500,000) provides funding to achieve the goal of promoting a broader income mix of downtown homeowners. This Program also provides for acquisition activities where True North Development Corporation may purchase abandoned, derelict buildings and houses to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved and dwellings are resold to responsible owners. Certain properties are targeted to be voluntarily acquired, for reason of poor maintenance and the inability or refusal of the owner to make improvements. These are then rehabilitated and resold to qualifying owner-occupied households. This is a ten year TIF which state law requires a minimum of 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage benefiting Low and Moderate Income residents can be higher than the required 38.1%. In FY 2019 the percentage is 51.1%. It is anticipated that True North Development Corporation will acquire, renovate and sell for long-term home ownership 50 residential properties over the next 5-7 years with an estimated \$30,000 construction subsidy per property. The City would ensure True North Development Corporation that they would not experience a loss upon sale of the property and through the Assistance for Home Ownership CIP the City would provide \$25,000 in down payment assistance to qualified buyers of the rehabilitated property from Assistance for Homeownership (page 289). True North Development Corporation would be seeking private financing and state and federal grants to eliminate the need in the future to generate project losses.

English Ridge Housing TIF District

In FY 2015 the City created a housing TIF district in the English Ridge subdivision off of Stone Valley Drive. This is a ten year TIF which requires at least 37.9% (38.1% prior to FY 2019) of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 37.9%. The LMI Housing TIF revenue can be used for City initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area.

Assistance for Homeownership (page 289) - This project (\$999,895) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood

conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

South Pointe Housing TIF District

In FY 2017 the City created a housing TIF district in the South Pointe subdivision off of Highway 151 South. This is a ten year TIF which requires at least 37.9% (38.1% prior to FY 2019) of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 37.9%. The LMI Housing TIF revenue can be used for City initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area.

Assistance for Homeownership (page 289) - This project (\$942,361) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

Rustic Point Housing TIF District

In FY 2017 the City created a housing TIF district in the Rustic Point subdivision off of Derby Grange Road. This is a ten year TIF which requires at least 37.9% (38.1% prior to FY 2019) of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 37.9%. The LMI Housing TIF revenue can be used for City initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area.

Assistance for Homeownership (page 289) - This project (\$98,793) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

MISCELLANEOUS SOURCES

Private Participation (0.66% of Total CIP)

Private contributions represents the non-City share of the cost of several projects including private participation, fund raising, loans, grants and future resource allocation of City funds. Private participation funds included in the five year CIP include; contribution from the Diamond Jo Casino for the Port of Dubuque Parking Ramp for maintenance as required by the development agreement (\$351,000); County contribution for Fire Hazmat Truck Replacement (\$119,583) and multi-function copier at the Dubuque Law Enforcement Center (\$6,612); Viking Cruises contribution for the Riverfront Dock Expansion (\$875,000); and Lead Based Paint Hazard Control education and training fees (\$37,500).

Special Assessments (0.53% of Total CIP)

Special Assessments represent that portion of street and sanitary sewer improvement projects anticipated to be assessed to benefiting property owners. The \$324,524 amount breaks down: (a) \$154,524 for sanitary sewer special assessments, (b) \$150,000 for sidewalk lien special assessments, and (c) \$720,000 for street reconstruction assessments.

Cable TV (0.00% of Total CIP)

It is anticipated that Cable TV funds will be used in the five-year CIP of \$9,210 for computer replacements.

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Capital Improvement Program

**City of Dubuque
Recommended Capital Improvement Summary
FY 2020 - FY 2024**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE
FIRE DEPARTMENT									
Public Safety									
	Ladder Truck & Pumper Replacement	Dubuque County, G.O. Debt, DRA Distribution	\$ 350,000	\$ 408,000	\$ 1,557,550	\$ —	\$ 405,200	\$ 2,720,750	1
	HVAC Replacement - Fire Headquarters	G.O. Debt (Sales Tax Fund 20%)	\$ 80,000	\$ 168,924	\$ 344,605	\$ —	\$ —	\$ 593,529	2
	Mechanical & Electrical Systems Implementation	Sales Tax Fund (20%)	\$ —	\$ 26,010	\$ 26,010	\$ 26,010	\$ 26,010	\$ 104,040	3
	Fire Station Expansion/Relocation	Sales Tax Fund (20%)	\$ —	\$ —	\$ 40,000	\$ 806,000	\$ 3,131,400	\$ 3,977,400	4
	Ambulance Replacement	DRA Distribution	\$ —	\$ —	\$ —	\$ 257,251	\$ 262,396	\$ 519,647	6
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
Park Development									
	Eagle Valley Park	CDBG Grant	\$ 30,530	\$ 87,700	\$ —	\$ —	\$ —	\$ 118,230	7
Avon Park									
	Replace Play Unit	DRA Distribution	\$ —	\$ —	\$ 97,500	\$ —	\$ —	\$ 97,500	8
Eagle Point Park									
	Replace Roof on Bridge Complex	DRA Distribution, Sales Tax Fund (20%)	\$ 120,000	\$ —	\$ —	\$ —	\$ —	\$ 120,000	9
	Repair Retaining Wall	DRA Distribution	\$ —	\$ 75,000	\$ —	\$ —	\$ —	\$ 75,000	10
	Concrete Improvements	DRA Distribution	\$ —	\$ 60,000	\$ —	\$ 30,000	\$ 30,000	\$ 120,000	11
	Stone Work	DRA Distribution	\$ —	\$ —	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000	12
	Renovate Log Cabin Pavilion	DRA Distribution	\$ —	\$ —	\$ 71,000	\$ 40,000	\$ —	\$ 111,000	13
	Street Light Replacement	DRA Distribution	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ —	\$ 80,000	14
	Riverfront Pavilion Restoration	DRA Distribution	\$ —	\$ —	\$ 5,000	\$ —	\$ —	\$ 5,000	15
	Replace Water Lines	DRA Distribution	\$ —	\$ —	\$ —	\$ 110,000	\$ 100,000	\$ 210,000	16
	Replace Roof on Terrace Room	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 24,000	\$ 24,000	17
Flora Park									
	Pave Wilbright, Pool, Tennis Court, and Slattery Center Parking Lots	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 25,000	\$ —	\$ 25,000	18
Gay Park									
	Replace Play Unit	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 90,000	\$ —	\$ 90,000	19

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2020 - FY 2024										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE	
LEISURE SERVICES										
PARK DIVISION										
Culture and Recreation										
Ham House										
Replace Roof	DRA Distribution	\$ — \$	\$ — \$	\$ — \$	\$ 75,000	\$ — \$	\$ 75,000	\$ 75,000	20	
Jackson Park										
Construct Rest Rooms	GDTIF G.O. Debt	\$ 250,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 250,000	21	
Amenities Improvement	GDTIF G.O. Debt	\$ — \$	\$ 250,000	\$ 60,000	\$ — \$	\$ — \$	\$ — \$	\$ 310,000	22	
Jefferson Park										
Retaining Wall Replacement	DRA Distribution	\$ — \$	\$ — \$	\$ — \$	\$ 332,000	\$ — \$	\$ — \$	\$ 332,000	23	
Madison Park										
Replace Play Unit	DRA Distribution	\$ — \$	\$ — \$	\$ — \$	\$ 82,500	\$ — \$	\$ — \$	\$ 82,500	24	
Murphy Park										
Replace Play Unit	DRA Distribution	\$ 62,125	\$ 94,375	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 156,500	25	
Replace Water Lines	DRA Distribution	\$ — \$	\$ — \$	\$ 10,000	\$ 100,000	\$ 50,000	\$ 160,000	\$ 160,000	26	
Replace Roof on Rest Room Building by the Tennis Courts	DRA Distribution	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 15,000	\$ 15,000	\$ 15,000	27	
Storybook Zoo										
Playground Replacement	DRA Distribution	\$ — \$	\$ — \$	\$ — \$	\$ 124,000	\$ — \$	\$ — \$	\$ 124,000	28	
Town Clock Plaza										
Plaza Rehabilitation	GDTIF G.O. Debt	\$ 33,000	\$ 67,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 100,000	29	
General Park Maintenance										
All Parks - Replace Security Lights	DRA Distribution	\$ 10,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 85,000	\$ 85,000	30	
All Parks - Renovate Water Systems	Sales Tax Fund (20%)	\$ — \$	\$ 7,000	\$ — \$	\$ 20,000	\$ 25,000	\$ 52,000	\$ 52,000	31	
All Parks - Cameras/Code Blue Phones	DRA Distribution	\$ 17,239	\$ 15,811	\$ 16,167	\$ 17,000	\$ 17,000	\$ 83,217	\$ 83,217	32	
Street Tree Program	Sales Tax Fund (20%)	\$ 5,000	\$ 4,600	\$ 30,115	\$ 33,500	\$ 30,112	\$ 103,327	\$ 103,327	33	
Retaining Walls	DRA Distribution	\$ — \$	\$ — \$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ 15,000	34	
Re-landscape Locust Street Connector	DRA Distribution	\$ — \$	\$ 30,000	\$ — \$	\$ — \$	\$ — \$	\$ 30,000	\$ 30,000	35	
Highway 20 - Irrigation	Sales Tax Fund (20%)	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 25,000	\$ 25,000	\$ 25,000	36	

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE
CIVIC CENTER DIVISION									
Culture and Recreation									
Operations									
	Elevator Upgrades	DRA Distribution	\$ 12,000	\$ —	\$ —	\$ —	\$ 180,000	\$ 192,000	37
	Exterior Brick Wall Replacement	DRA Distribution	\$ —	\$ 50,000	\$ —	\$ —	\$ —	\$ 50,000	38
	Accessibility Building Modifications	DRA Distribution	\$ —	\$ —	\$ 25,000	\$ —	\$ 200,000	\$ 225,000	39
Concessions									
	Digital Menu Boards and Directional Signage	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 25,000	\$ 25,000	40
Arena									
	Arena Air Conditioner Replacement	GDTIF G.O. Debt	\$ —	\$ —	\$ —	\$ —	\$ 225,000	\$ 225,000	41
	Arena Concert Audio Reinforcement	DRA Distribution	\$ —	\$ —	\$ —	\$ 200,000	\$ —	\$ 200,000	42
	Arena Air Wall Replacement	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 255,000	\$ 255,000	43
	Arena Concert Sound Equipment	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 255,000	\$ 255,000	44
	Arena Roof	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 395,000	\$ 395,000	45
	Arena Stage Deck Replacement	DRA Distribution	\$ —	\$ —	\$ 255,000	\$ —	\$ —	\$ 255,000	46
	Five Flags Building Improvements	GDTIF G.O. Debt, GDTIF	\$ —	\$ —	\$ —	\$ —	\$ 6,000,000	\$ 6,000,000	47
RECREATION DIVISION									
Culture and Recreation									
Swimming Pools									
	Flora and Sutton Pools Annual Maintenance	DRA Distribution	\$ 25,000	\$ 70,000	\$ —	\$ 135,000	\$ —	\$ 230,000	48
	Flora Pool Replace Playground Surface	DRA Distribution	\$ —	\$ 60,000	\$ —	\$ —	\$ —	\$ 60,000	49
Bunker Hill Golf Course									
	Bunker Hill Golf Course - Construct Cart Paths	Golf Fees	\$ 10,000	\$ —	\$ 10,000	\$ —	\$ —	\$ 20,000	50
	Bunker Hill Golf Course - Tee Improvements	Golf Fees	\$ 10,000	\$ —	\$ 10,000	\$ —	\$ —	\$ 20,000	51
	Bunker Hill Golf Course - Replace Irrigation System	DRA Distribution	\$ 200,000	\$ 54,132	\$ —	\$ —	\$ —	\$ 254,132	52

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE
CONFERENCE CENTER									
General Government									
	Paint Exterior Metal	Sales Tax Fund (20%), DRA Distribution	\$ 99,000	\$ —	\$ —	\$ —	\$ —	\$ 99,000	53
	Replace Carpet	GDTIF G.O. Debt	\$ 88,000	\$ —	\$ —	\$ 100,000	\$ 120,000	\$ 308,000	54
	Paint Interior Rooms and Areas	Sales Tax Fund (20%)	\$ 40,000	\$ —	\$ —	\$ —	\$ 20,000	\$ 60,000	55
	Replace Patio Caulk	DRA Distribution	\$ 25,000	\$ —	\$ —	\$ —	\$ —	\$ 25,000	56
	Replace Table, Chairs, and Podiums	Sales Tax Fund (20%), DRA Distribution	\$ 15,000	\$ —	\$ —	\$ 300,000	\$ —	\$ 315,000	57
	Landscape Renovations	DRA Distribution	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ 15,000	58
	Sound Control System Upgrade	Sales Tax Fund (20%)	\$ 13,000	\$ —	\$ —	\$ —	\$ —	\$ 13,000	59
	Replace Bathroom Sink Light Fixtures	DRA Distribution	\$ 11,500	\$ —	\$ —	\$ —	\$ —	\$ 11,500	60
	Energy Efficiency Improvements	Sales Tax Fund (20%)	\$ —	\$ 52,000	\$ 21,000	\$ —	\$ —	\$ 73,000	61
	Market Study and Facility Assessment	Greater Downtown TIF	\$ —	\$ —	\$ 65,000	\$ —	\$ —	\$ 65,000	62
	Concrete Restoration	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 50,000	\$ —	\$ 50,000	63
	Repaint Exhibit Hall Airwalls	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 40,000	\$ 40,000	64
	Replace Fabric Wall Covering	DRA Distribution	\$ —	\$ —	\$ —	\$ 35,000	\$ 120,000	\$ 155,000	65
	Replace Exterior Building Sign	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 40,000	\$ 40,000	66
LIBRARY									
Culture and Recreation									
	Replace Water Lines	DRA Distribution	\$ 142,200	\$ —	\$ —	\$ —	\$ —	\$ 142,200	67
	Replace Roof on Library Addition	Sales Tax Fund (20%)	\$ 120,029	\$ —	\$ —	\$ —	\$ —	\$ 120,029	68
	Circulating Pumps for HVAC System	Sales Tax Fund (20%)	\$ 37,408	\$ —	\$ —	\$ —	\$ —	\$ 37,408	69
WATER DEPARTMENT									
Business Type									
	Water Meter Replacement Program	Water Construction Fund	\$ 79,845	\$ 150,265	\$ 153,370	\$ 56,412	\$ 159,580	\$ 599,472	70
	Manhole Replacement Rehab	Water Construction Fund	\$ —	\$ —	\$ 25,000	\$ —	\$ 25,000	\$ 50,000	71

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FY 2020 - FY 2024**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE
WATER DEPARTMENT									
Business Type									
	Water Main Upgrades during Street General Repairs	Water Construction Fund	\$ — \$	— \$	20,000 \$	— \$	25,000 \$	45,000	72
	Maintenance of Public Water Mains during Stone Retaining Wall Repair	Water Construction Fund	\$ — \$	20,000 \$	— \$	22,550 \$	— \$	42,550	73
	Fir Hydrant Assembly Relocation/ Replacement for the Sidewalk Program	Water Construction Fund	\$ 20,000 \$	20,000 \$	20,000 \$	20,000 \$	20,400 \$	100,400	74
	Cottingham Road Water Main	Water Construction Fund	\$ 1,085,937 \$	— \$	— \$	— \$	— \$	1,085,937	75
	Southwest Arterial Water Main Extension	Water Construction Fund	\$ 855,000 \$	— \$	— \$	— \$	— \$	855,000	76
	SCADA & Communications Infrastructure	Water Construction Fund	\$ 505,000 \$	325,000 \$	— \$	— \$	— \$	830,000	78
	North Cascade Road Water Main Extension	Water Construction Fund	\$ 804,100 \$	— \$	— \$	— \$	— \$	804,100	80
	Water Main Replacements - Streets	Water Construction Fund	\$ 209,000 \$	206,000 \$	— \$	— \$	— \$	415,000	81
	Water Main Replacements - Sewer Consent Decree	Water Construction Fund	\$ 122,500 \$	— \$	— \$	— \$	— \$	122,500	82
	Public Lead Line Water Replacement	Water Construction Fund	\$ 61,833 \$	122,470 \$	84,500 \$	— \$	— \$	268,803	84
	Water Line Extensions to New Developments	Water Construction Fund	\$ — \$	307,500 \$	650,000 \$	— \$	— \$	957,500	85
	Wells, Well Field, and Raw Transmission Piping Repair	Water Construction Fund	\$ — \$	227,000 \$	— \$	— \$	102,500 \$	329,500	86
	Chesterfield Drive Water Main	Water Construction Fund	\$ 15,000 \$	301,500 \$	— \$	— \$	— \$	316,500	87
	Water Source & Hydraulic Model: Master Plan	Water Construction Fund	\$ — \$	115,000 \$	25,000 \$	— \$	25,000 \$	165,000	88
	Water Storage Tank Coating Program	Water Construction Fund	\$ — \$	— \$	150,000 \$	1,350,000 \$	100,000 \$	1,600,000	89
	Old Davenport Road Water Main Extension	Water Construction Fund	\$ 100,000 \$	— \$	— \$	— \$	— \$	100,000	90
	Tamarak Park Frontage Road Water Main	Water Construction Fund	\$ — \$	— \$	— \$	65,000 \$	600,000 \$	665,000	91
	West End Annexation Phase II	Water Construction Fund	\$ — \$	— \$	— \$	— \$	200,250 \$	200,250	92
	West End Annexation Phase I	Water Construction Fund	\$ — \$	— \$	— \$	— \$	70,000 \$	70,000	93
	Creek Crossing Restoration	Water Construction Fund	\$ — \$	— \$	— \$	— \$	35,000 \$	35,000	94

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE	
WATER & RESOURCE RECOVERY CENTER										
Business Type										
	Final Clarifier Drive Pier Realignment and Drive Repair	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ —	\$ 520,000	95	
	Catfish Lift Station Spare Pump	Sanitary Sewer Construction Fund	\$ 55,000	\$ —	\$ —	\$ —	\$ —	\$ 55,000	96	
	Lift Station SCADA Upgrades	Sanitary Sewer Construction Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	97	
	Camera System Upgrade	Sanitary Sewer Construction Fund	\$ 45,900	\$ —	\$ —	\$ —	\$ —	\$ 45,900	98	
	High-Strength Waste Receiving & Storage	State Revolving Fund Loan	\$ —	\$ —	\$ 522,155	\$ 961,795	\$ —	\$ 1,483,950	99	
	Nitrogen Reduction	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ —	\$ —	\$ 70,000	\$ 98,000	\$ 1,092,000	\$ 1,260,000	100	
	UV Disinfection System Modifications	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ —	\$ 10,000	\$ 225,000	\$ 235,000	101	
	Side-Stream Phosphorous Removal	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ —	\$ 300,000	\$ 300,000	102	
AIRPORT										
Public Works										
	North Apron Reconstruction	FAA Discretionary Funds, Airport Construction Funds	\$ 5,000,000	\$ —	\$ —	\$ —	\$ —	\$ 5,000,000	103	
	Rehabilitate Runway Lighting	FAA Discretionary Funds, FAA Entitlement, General Obligation Debt	\$ 1,564,000	\$ —	\$ —	\$ —	\$ —	\$ 1,564,000	104	
	Update Airport Layout Plan and GIS	FAA Discretionary Funds, DRA Distribution	\$ 559,930	\$ —	\$ —	\$ —	\$ —	\$ 559,930	105	
	Replace Snow Removal Equipment (SRE)	FAA Entitlement, Sales Tax Fund (20%)	\$ 230,000	\$ —	\$ —	\$ —	\$ —	\$ 230,000	106	
	Relocate D-Marc to New Terminal/Deconstruct Old Terminal	DRA Distribution	\$ 190,000	\$ —	\$ —	\$ —	\$ —	\$ 190,000	107	
	Terminal Automated Vehicle Wash Facility	CSV Funds, CFC Funds	\$ 72,750	\$ 485,000	\$ —	\$ —	\$ —	\$ 557,750	108	
	Rehabilitate Taxiway A	FAA Discretionary Funds, FAA Entitlement, Sales Tax Fund (20%)	\$ —	\$ 350,000	\$ 4,750,000	\$ 5,250,000	\$ 2,500,000	\$ 12,850,000	109	
	Terminal Entrance Sign and Regrading	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ 216,138	\$ —	\$ —	\$ —	\$ 216,138	110	
	Aviation Fueling Facilities NFPA Update	DRA Distribution	\$ —	\$ 54,050	\$ —	\$ —	\$ —	\$ 54,050	111	

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE	
AIRPORT										
Public Works										
	Pavement Condition Index (PCI)	FAA Entitlement, DRA Distribution	\$ —	\$ 50,200	\$ —	\$ —	\$ 53,272	\$ 103,472	112	
	Asphalt Pavement Repair	DRA Distribution	\$ —	\$ —	\$ 150,000	\$ —	\$ —	\$ 150,000	113	
	Perimeter Fence Improvements	Sales Tax Fund (20%)	\$ —	\$ —	\$ 10,000	\$ —	\$ —	\$ 10,000	114	
	Corporate Hangar Facilities Repair/ Replacement	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 20,000	\$ 20,000	115	
	Storm Drain Improvements	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 20,000	\$ 20,000	116	
PUBLIC WORKS										
Public Works										
	Asphalt Milling Program	Sales Tax Fund (30%)	\$ 80,000	\$ 82,500	\$ 84,562	\$ 86,676	\$ 88,843	\$ 422,581	117	
	Curb Ramp Program	Sales Tax Fund (30%), Road Use Tax	\$ 420,304	\$ 428,710	\$ 437,284	\$ 446,030	\$ 446,030	\$ 2,178,358	118	
	Floodwall Post-Flood Repair Program	Sales Tax Fund (30%)	\$ 81,500	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 176,500	119	
	Wayfinding Signs Replacement	Sales Tax Fund (30%)	\$ 25,000	\$ 25,000	\$ —	\$ —	\$ —	\$ 50,000	120	
	Curb Replacement Program	Sales Tax Fund (30%)	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	121	
	Steps, Hand Railings and Wall-Top Fencing	Sales Tax Fund (30%)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 65,000	122	
	Street Sign and Post Replacement	Sales Tax Fund (30%)	\$ —	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 60,000	123	
	Concrete Street Section Repair Program	Sales Tax Fund (30%)	\$ 25,000	\$ —	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000	124	
	56,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Sales Tax Fund (30%)	\$ 320,930	\$ —	\$ —	\$ —	\$ 427,384	\$ 748,314	125	
	Jule Building Conversion	Sales Tax Fund (30%)	\$ 48,000	\$ —	\$ —	\$ —	\$ —	\$ 48,000	126	
	Municipal Services Air Quality Detection	General Fund	\$ 32,000	\$ —	\$ —	\$ —	\$ —	\$ 32,000	127	
	Vacuum Street Sweeper Replacement	Sales Tax Fund (30%)	\$ —	\$ 210,000	\$ —	\$ 214,200	\$ —	\$ 424,200	128	
	35,000 GVW Dump Truck Replacement	Sales Tax Fund (30%)	\$ —	\$ —	\$ 381,404	\$ —	\$ 816,424	\$ 1,197,828	129	
	Aerial Bucket Truck Replacement	Sales Tax Fund (30%)	\$ 173,791	\$ —	\$ —	\$ —	\$ —	\$ 173,791	130	
	Hawthorne Street Boat Ramp Repair	Sales Tax Fund (30%)	\$ 41,410	\$ 333,300	\$ —	\$ —	\$ —	\$ 374,710	131	
	Wheel Loader Purchase	Sales Tax Fund (30%)	\$ —	\$ 206,350	\$ —	\$ —	\$ —	\$ 206,350	132	

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE	
PUBLIC WORKS										
Public Works										
	Municipal Service Center CNG Retrofit	DRA Distribution	\$ —	\$ —	\$ 27,163	\$ 323,886	\$ —	\$ 351,049	133	
Business Type										
	Cab-Over Solid Waste Vehicles	Refuse Collection Fund	\$ 490,000	\$ 676,260	\$ 608,628	\$ 620,800	\$ 627,314	\$ 3,023,002	134	
	Sanitary Sewer Root Foaming	Sanitary Sewer Construction Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	135	
	High Pressure Sewer Jet Cleaner		\$ —	\$ —	\$ —	\$ —	\$ 210,000	\$ 210,000	136	
	Flood Control Levee Repair	Stormwater Construction Fund	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ 200,000	137	
	Flood Control Units	Stormwater Construction Fund	\$ —	\$ —	\$ 386,000	\$ —	\$ —	\$ 386,000	138	
	Hard Surface Deep Cleaning Self-Propelled Unit	Stormwater Construction Fund	\$ —	\$ 166,100	\$ —	\$ —	\$ —	\$ 166,100	139	
	Asset Management System	Stormwater Construction Fund	\$ 81,206	\$ —	\$ —	\$ —	\$ —	\$ 81,206	140	
	Ice Harbor Concrete Abutment Repair	Stormwater Construction Fund	\$ 190,000	\$ —	\$ —	\$ —	\$ —	\$ 190,000	141	
	Ice Harbor Gate Fender Replacement	Stormwater Construction Fund	\$ —	\$ —	\$ —	\$ 145,000	\$ —	\$ 145,000	142	
ENGINEERING DEPARTMENT										
SANITARY SEWER										
Business Type										
	General									
	Sanitary Sewer Extensions to New Developments	Sanitary Sewer Construction Fund	\$ 34,822	\$ 13,275	\$ 33,866	\$ 59,145	\$ 174,473	\$ 315,581	143	
	Sanitary Sewer Extensions to Existing Developments	Sanitary Sewer Construction Fund, Special Assessments, State Revolving Fund Loan	\$ —	\$ 600,000	\$ 1,200,000	\$ —	\$ 386,310	\$ 2,186,310	144	
	Twin Ridge Subdivision -Lagoon Abandonment	State Revolving Fund Loan	\$ —	\$ —	\$ 465,000	\$ —	\$ —	\$ 465,000	145	
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ 233,500	\$ —	\$ —	\$ 233,500	146	
	Sewer Utility Master Plan	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ 164,000	\$ 237,000	\$ 121,000	\$ —	\$ —	\$ 522,000	147	
	CCTV Inspection, Cleaning, and Assessment	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ 75,000	\$ 285,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 900,000	148	

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ENGINEERING DEPARTMENT										
SANITARY SEWER										
Business Type										
Reconstruction										
Southfork Interceptor Sewer	State Revolving Fund Loan	\$	— \$	— \$	— \$	34,181	\$ 533,819	\$ 568,000	149	
Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$	— \$	— \$	— \$	149,310	\$ —	\$ 149,310	150	
Brunswick Sanitary Sewer	Sanitary Sewer Construction Fund	\$	— \$	— \$	— \$	9,400	\$ 68,900	\$ 78,300	151	
Southgate Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$	— \$	— \$	— \$	13,300	\$ 98,100	\$ 111,400	152	
King Street Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$	— \$	— \$	— \$	11,300	\$ 82,800	\$ 94,100	153	
Center Grove Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$	— \$	— \$	— \$	7,300	\$ 60,000	\$ 67,300	154	
Wood Street Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$	15,000	\$ 95,000	\$ —	\$ —	\$ —	\$ 110,000	155	
Auburn & Custer Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$	— \$	316,400	\$ —	\$ —	\$ —	\$ 316,400	156	
Grove Terrace Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$	— \$	— \$	110,000	\$ —	\$ —	\$ 110,000	157	
Heeb Street Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$	20,000	\$ 160,000	\$ —	\$ —	\$ —	\$ 180,000	158	
Hempstead Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$	— \$	30,000	\$ 250,000	\$ —	\$ —	\$ 280,000	159	
Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$	— \$	— \$	— \$	30,000	\$ 300,000	\$ 330,000	160	
Abott & Cottage Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$	— \$	— \$	— \$	20,000	\$ 200,000	\$ 220,000	161	
Harvard St Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$	— \$	— \$	— \$	— \$	18,000	\$ 18,000	162	
Rehabilitation										
Catfish and Granger Creek Interceptor, Force Main and Lift Station Improvements	State Revolving Fund Loan	\$	243,000	\$ 1,251,000	\$ 1,940,000			\$ 3,434,000	163	

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ENGINEERING DEPARTMENT										
SANITARY SEWER										
Business Type										
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	State Revolving Loan Fund	\$ 153,000	\$ 750,000	\$ 1,416,000	\$ 2,260,000	\$ —	\$ 4,579,000	165	
	Track Line Sanitary Cleaning and Lining	State Revolving Fund Loan	\$ 100,000	\$ 187,790	\$ —	\$ —	\$ —	\$ 287,790	167	
	Sanitary Sewer Lining Program	G.O. Debt (Sanitary Abated)	\$ 27,500	\$ 62,500	\$ 70,000	\$ 170,000	\$ 170,000	\$ 500,000	168	
	Manhole Replacement/Rehab Program	Sanitary Sewer Construction Fund	\$ 50,000	\$ —	\$ —	\$ 50,000	\$ —	\$ 100,000	169	
	Center Place Alley Sanitary Sewer Rehabilitation	State Revolving Fund Loan	\$ —	\$ 110,000	\$ 300,000	\$ —	\$ —	\$ 410,000	170	
	Perry & Bradley Force Main and Lift Station Improvements	State Revolving Loan Fund	\$ —	\$ —	\$ —	\$ 260,000	\$ —	\$ 260,000	171	
	Couler Valley Interceptor Inspection, Cleaning and Rehabilitation	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ —	\$ 85,000	\$ —	\$ 85,000	172	
STORMWATER										
Business Type										
General Storm Sewer Projects										
	Stormwater Infiltration & Inflow Elimination Program	Stormwater Construction Fund	\$ 100,000	\$ 50,000	\$ 50,000	\$ 90,000	\$ 100,000	\$ 390,000	173	
	Storm Sewer General Replacements	Stormwater Construction Fund	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 350,000	174	
	Storm Sewer Improvements/Extensions	Stormwater Construction Fund	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 64,946	\$ 304,946	175	
	Catch Basin Reconstruction	Stormwater Construction Fund	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,060	\$ 54,122	\$ 266,182	176	
	Draintile Program	Stormwater Construction Fund	\$ 20,000	\$ 20,400	\$ 20,810	\$ 21,224	\$ 21,649	\$ 104,083	177	
	Storm Sewer Lining and Rehabilitation	Stormwater Construction Fund	\$ —	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 350,000	178	
Bee Branch Watershed Projects										
	Bee Branch Creek RR Culverts	State Revolving Fund Loan, Federal Grant	\$13,817,473	\$ 8,629,100	\$ —	\$ —	\$ —	\$ 22,446,573	179	
	22nd Street Storm Sewer Improvements	Federal Grant, State Sales Tax Increment	\$ 4,847,483	\$ —	\$ —	\$ —	\$ —	\$ 4,847,483	181	
	17th Street Storm Sewer Improvements	Federal Grant, Sanitary Sewer Construction Fund, State Sales Tax Increment	\$ 2,886,037	\$ 384,418	\$ —	\$ —	\$ —	\$ 3,270,455	182	
	Flood Control Maintenance Facility	State Flood Mitigation, Stormwater Construction Fund, State Sales Tax Increment	\$ —	\$ —	\$ —	\$ —	\$ 220,000	\$ 220,000	183	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2020 - FY 2024										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE	
ENGINEERING DEPARTMENT										
STORMWATER										
Business Type										
Specific Storm Sewer Projects										
US HWY 20 Interchange Storm Sewer Improvements	Stormwater Construction Fund	\$ 325,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 325,000	184	
Landfill Access Road Storm Sewer	Stormwater Construction Fund	\$ 222,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 222,000	185	
University Ave Storm Sewer	Stormwater Construction Fund	\$ 25,000	\$ 150,000	\$ —	\$ —	\$ —	\$ —	\$ 175,000	186	
Roosevelt Culvert Reconstruction	Stormwater Construction Fund	\$ 21,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 21,000	187	
Heeb Street Storm Sewer (Street Program)	Stormwater Construction Fund	\$ 5,000	\$ 25,000	\$ —	\$ —	\$ —	\$ —	\$ 30,000	188	
Keokuk Storm Sewer Extension	Stormwater Construction Fund	\$ —	\$ —	\$ 44,600	\$ —	\$ —	\$ —	\$ 44,600	189	
Copper Field Storm Sewer Extension Project	Stormwater Construction Fund	\$ —	\$ —	\$ 34,700	\$ —	\$ —	\$ —	\$ 34,700	190	
Key Way Drive Outfall Project	Stormwater Construction Fund	\$ —	\$ —	\$ 30,100	\$ —	\$ —	\$ —	\$ 30,100	191	
Pennsylvania Culvert Replacement	Stormwater Construction Fund	\$ —	\$ —	\$ 25,000	\$ 100,000	\$ —	\$ —	\$ 125,000	192	
Windsor Street Storm Sewer Extension	Stormwater Construction Fund	\$ —	\$ —	\$ —	\$ 80,500	\$ —	\$ —	\$ 80,500	193	
STREETS										
Public Works										
Street Related Improvements										
Pavement Marking Project	Sales Tax Fund (30%), IDOT	\$ 135,000	\$ 85,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 625,000	\$ 625,000	194	
Street Construction General Repairs	Sales Tax Fund (30%)	\$ 83,000	\$ 80,000	\$ 91,911	\$ 100,000	\$ 110,000	\$ 464,911	\$ 464,911	195	
Guardrail Replacement	Sales Tax Fund (30%)	\$ 10,000	\$ —	\$ 15,000	\$ 10,000	\$ 12,000	\$ 47,000	\$ 47,000	196	
East - West Corridor Capacity Improvements	Road Use Tax, Fed DMATS Funding, State Grants (TSF), Greater Downtown TIF	\$ 4,450,000	\$ 150,000	\$ 4,150,000	\$ —	\$ —	\$ 8,750,000	\$ 8,750,000	197	
Chavenelle Rd Reconstruction	DICW TIF, Special Assessments	\$ —	\$ 3,000,000	\$ —	\$ —	\$ —	\$ 3,000,000	\$ 3,000,000	199	
Heeb Street Reconstruction	Sales Tax Fund (30%), Special Assessments, General Obligation Debt	\$ 50,000	\$ 250,000	\$ —	\$ —	\$ —	\$ 300,000	\$ 300,000	201	
Southwest Arterial Project	Sales Tax Fund (30%)	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000	\$ 100,000	202	
Landfill Access Road	Sales Tax Fund (30%)	\$ 97,000	\$ —	\$ —	\$ —	\$ —	\$ 97,000	\$ 97,000	204	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2020 - FY 2024										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE	
ENGINEERING DEPARTMENT										
STREETS										
Public Works										
	2-Way Conversion Central & White	GDTIF G.O. Debt	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ 200,000	205	
	7th Street Extension to Pine Street	Sales Tax Fund (30%), Greater Downtown TIF	\$ 88,400	\$ —	\$ —	\$ 70,000	\$ 800,000	\$ 958,400	206	
	Pavement Preservation Program	Sales Tax Fund (30%)	\$ 32,984	\$ 49,016	\$ —	\$ —	\$ 13,000	\$ 95,000	207	
	North Cascade Road Reconstruction	DMATS STP Funds, N Cascade Housing TIF	\$ —	\$ 1,497,200	\$ —	\$ —	\$ —	\$ 1,497,200	209	
	JFK Road Resurfacing	Sales Tax 30%	\$ —	\$ 150,000	\$ —	\$ —	\$ —	\$ 150,000	211	
	Pennsylvania & Radford Roundabout	DMATS STBG Funds	\$ —	\$ —	\$ —	\$ 1,100,000	\$ —	\$ 1,100,000	212	
	Cedar Cross Rd Reconstruction	Road Use Tax, DMATS Funds, Special Assessments	\$ —	\$ —	\$ —	\$ 600,000	\$ 2,700,000	\$ 3,300,000	213	
	Seippel Road Reconstruction	DICW TIF and DMATS	\$ —	\$ —	\$ —	\$ 280,000	\$ 1,119,725	\$ 1,399,725	214	
Sidewalk Related										
	Sidewalk Inspection Program - Assessable	Special Assessments	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	215	
	Sidewalk Program - City-Owned Property	Sales Tax Fund (20%)	\$ 25,000	\$ —	\$ 40,000	\$ 40,000	\$ 7,979	\$ 112,979	216	
	ADA Curb Ramp Construction	CDBG Grant	\$ 12,600	\$ 12,600	\$ 12,600	\$ 12,600	\$ 12,600	\$ 63,000	217	
	Sidewalk Program Related Curb and Catch Basin Replacements	Sales Tax Fund (30%)	\$ 10,000	\$ 20,000	\$ 31,328	\$ 25,777	\$ —	\$ 87,105	218	
	Crosswalk Warning Devices	Sales Tax Fund (30%), Road Use Tax	\$ —	\$ 32,000	\$ —	\$ —	\$ 32,000	\$ 64,000	219	
Trails/General Maintenance										
	Stone Retaining Walls	Sales Tax Fund (30%)	\$ —	\$ 340,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 470,000	220	
	Bridge Repairs/Maintenance	Sales Tax Fund (30%)	\$ 85,000	\$ 60,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 445,000	221	
	Lead Service Line Replacement Assistance	CDBG Grant	\$ 30,000	\$ 5,000	\$ 5,000	\$ 30,000	\$ 30,000	\$ 100,000	222	
	Bee Branch Trail 16th to 9th Street	State Grant, DRA Distribution, Federal Grant	\$ 597,000	\$ —	\$ 697,000	\$ —	\$ 244,000	\$ 1,538,000	223	
	Complete Streets Elements	Sales Tax Fund (30%)	\$ —	\$ —	\$ 55,000	\$ —	\$ —	\$ 55,000	225	

Capital Improvement Program

**City of Dubuque
Recommended Capital Improvement Summary
FY 2020 - FY 2024**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
General Government									
	Federal Building Renovation	Greater Downtown TIF	\$ 102,700	\$ 391,800	\$ 329,300	\$ 601,734	\$ —	\$ 1,425,534	226
Public Works									
	Riverfront Dock Expansion	Greater Downtown TIF, Private Participant	\$ —	\$ 925,000	\$ 825,000	\$ —	\$ —	\$ 1,750,000	228
	Neighborhood Related Improvement	CDBG Grant	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	230
	Riverfront Leasehold Improvements	Greater Downtown TIF	\$ 4,200	\$ 301,700	\$ 75,000	\$ —	\$ —	\$ 380,900	231
	ABC Supply Building Deconstruction	GDTIF G.O. Debt	\$ —	\$ 417,000	\$ —	\$ —	\$ —	\$ 417,000	232
	Port of Dubuque - Security Cameras	DRA Distribution	\$ —	\$ —	\$ 20,000	\$ —	\$ —	\$ 20,000	233
	Harbor Area Maintenance	Sales Tax Fund (20%)	\$ —	\$ —	\$ 10,000	\$ 11,894	\$ —	\$ 21,894	234
TRAFFIC									
Public Works									
	Street Light Replacement and New Installation	Sales Tax Fund (30%), Greater Downtown TIF	\$ —	\$ 37,000	\$ 138,200	\$ 145,200	\$ 180,000	\$ 500,400	235
	Signalization Program	Sales Tax Fund (30%)	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 400,000	237
	Traffic Signal Mastarm Retrofit	Sales Tax Fund (30%)	\$ 80,000	\$ 80,000	\$ 100,000	\$ 80,000	\$ 80,000	\$ 420,000	238
	Traffic Signal Interconnect Conduit Replacement	Sales Tax Fund (30%)	\$ 40,000	\$ 40,000	\$ 60,000	\$ 71,000	\$ 40,000	\$ 251,000	239
	Traffic Signal Controller Replacement	Sales Tax Fund (30%)	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 41,000	\$ 221,000	240
	Street Lighting and Traffic Signal Knockdown/Insurance	Insurance Reimbursements, Sales Tax Fund (30%)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	241
	Street Camera Installation	Sales Tax Fund (30%)	\$ 75,000	\$ 82,476	\$ 130,775	\$ 101,887	\$ 105,000	\$ 495,138	242
	LED Re-lamp schedule	Sales Tax Fund (30%)	\$ 29,000	\$ —	\$ 30,000	\$ 30,000	\$ 29,000	\$ 118,000	243
	Traffic Signal Battery Backup Program	Sales Tax Fund (30%)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	244
	Traffic Signal Intersection Reconstruction	Sales Tax Fund (30%)	\$ 65,000	\$ 45,000	\$ 82,000	\$ 82,000	\$ 72,472	\$ 346,472	245
	Surge and Grounding Improvements at Signals City-Wide	Sales Tax Fund (30%)	\$ 15,000	\$ 14,756	\$ 29,000	\$ 10,000	\$ 10,000	\$ 78,756	246
	STREETS Traffic Control Project	Sales Tax Fund (30%)	\$ 100,000	\$ 100,000	\$ —	\$ —	\$ —	\$ 200,000	247
	Traffic Signal Fiber Optics	Sales Tax Fund (30%)	\$ 80,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 450,000	248

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2020 - FY 2024											
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE		
ENGINEERING DEPARTMENT											
TRAFFIC											
Public Works											
ITS Traffic Control Equipment	Sales Tax Fund (30%)	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 34,000	\$ 102,000			249	
Traffic Signal Vehicle Detection Conversion	Sales Tax Fund (30%)	\$ 52,000	\$ 32,000	\$ 37,000	\$ 32,000	\$ 32,000	\$ 185,000			250	
Grandview Street Light Replacement	Sales Tax Fund (30%)	\$ 50,000	\$ —	\$ —	\$ 50,000	\$ 100,000	\$ 200,000			251	
INET Replacement Build Out	Sales Tax Fund (20%), Sales Tax Fund (30%), General Fund, Road Use Tax Fund	\$ 100,000	\$ 100,000	\$ 125,000	\$ 150,786	\$ 65,000	\$ 540,786			252	
Emergency Preemption Expansion and Upgrades	Sales Tax Fund (30%)	\$ 15,000	\$ —	\$ 15,000	\$ 15,000	\$ —	\$ 45,000			253	
Asbury Rd Signalization Reconstruction	Sales Tax Fund (30%)	\$ 120,000	\$ —	\$ —	\$ —	\$ —	\$ 120,000			254	
Fiber Reel Trailer and Fiber Tools	Sales Tax Fund (30%)	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ 15,000			255	
Fiber Optic Conduit - Miscellaneous	Sales Tax Fund (30%)	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 210,000			256	
Fiber Infrastructure Management System	Sales Tax Fund (30%)	\$ 50,450	\$ —	\$ 100,000	\$ 10,000	\$ 10,000	\$ 170,450			257	
West Locust Fiber Redundant Path	Sales Tax Fund (30%)	\$ 92,000	\$ —	\$ —	\$ —	\$ —	\$ 92,000			258	
BUILDING SERVICES											
Public Safety											
Downtown URD Non-Profit ADA Assistance	Greater Downtown TIF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000			259	
Downtown ADA Assistance	Greater Downtown TIF	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 135,000			260	
City Hall Boiler	Sales Tax Fund (20%)	\$ 67,260	\$ —	\$ —	\$ —	\$ —	\$ 67,260			261	
City Hall Annex Windows	Sales Tax Fund (20%)	\$ 48,548	\$ —	\$ —	\$ —	\$ —	\$ 48,548			262	
Carriage House Roof Replacement	Sales Tax Fund (20%)	\$ 22,475	\$ —	\$ —	\$ —	\$ —	\$ 22,475			263	
ADA Compliance Consultant	Sales Tax Fund (20%)	\$ —	\$ 30,000	\$ 48,000	\$ —	\$ —	\$ 78,000			264	
ECONOMIC DEVELOPMENT											
Community and Economic Development											
Greater Downtown Urban Renewal District Incentive & Rehab Program	Greater Downtown TIF	\$ 237,100	\$ 392,900	\$ 350,000	\$ 390,000	\$ 400,000	\$ 1,770,000			265	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2020 - FY 2024										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE	
ECONOMIC DEVELOPMENT										
Community and Economic Development										
Workforce Development	General Fund, DICW (Land Sales)		\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 1,550,000	266	
Washington Neighborhood Façade Program	Greater Downtown TIF		\$ 50,000	\$ 120,000	\$ 70,000	\$ 60,000	\$ 200,000	\$ 500,000	267	
Downtown Rehab Grant Program	Greater Downtown TIF		\$ 100,000	\$ 70,000	\$ 70,000	\$ 60,000	\$ 50,000	\$ 350,000	268	
Historic Preservation Revolving Loan	UDAG Loan Repayments		\$ 9,270	\$ 9,270	\$ 9,270	\$ 9,270	\$ 9,270	\$ 46,350	269	
Develop McFadden Property	DICW G.O. Debt		\$ —	\$ 2,616,995	\$ —	\$ —	\$ —	\$ 2,616,995	270	
Downtown Rehabilitation Loan Program	Greater Downtown TIF, Loan Repayments		\$ 300,000	\$ —	\$ —	\$ —	\$ 300,000	\$ 600,000	271	
Central Ave Corridor Initiative	GDTIF G.O. Debt		\$ —	\$ 240,000	\$ 40,000	\$ —	\$ —	\$ 280,000	272	
Central Avenue Streetscape Master Plan Implementation	Greater Downtown TIF		\$ 100,000	\$ 120,000	\$ 20,000	\$ —	\$ —	\$ 240,000	273	
Historic Millwork District Master Plan Update	Greater Downtown TIF		\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ 50,000	274	
Dubuque Industrial Center South Signs	DICW TIF		\$ —	\$ —	\$ —	\$ 80,465	\$ —	\$ 80,465	275	
Dubuque Industrial Center Signs	DICW TIF		\$ —	\$ —	\$ —	\$ 50,000	\$ —	\$ 50,000	276	
TRANSPORTATION SERVICES DEPARTMENT										
Transit Division										
Business Type										
Transit Vehicle Replacement	General Fund, General Obligation Debt, DRA Distribution, FTA Grant, Sales Tax 20%		\$ 2,312,092	\$ 794,824	\$ 560,276	\$ 383,182	\$ 100,000	\$ 4,150,374	277	
JFK Transfer Phase 2	State Grant, Sales Tax Fund (20%)		\$ 409,474	\$ —	\$ —	\$ —	\$ —	\$ 409,474	279	
Bus Stop Improvements	Sales Tax Fund (20%)		\$ —	\$ 37,870	\$ 17,072	\$ 10,250	\$ 37,313	\$ 102,505	280	
Onboard Security Cameras	Sales Tax Fund (20%), FTA Allocation		\$ —	\$ 112,740	\$ —	\$ —	\$ —	\$ 112,740	281	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2020 - FY 2024													
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE				
Parking Division													
Business Type													
Port of Dubuque Ramp Major Maintenance		Private Participant	\$ 70,200	\$ 70,200	\$ 70,200	\$ 70,200	\$ 70,200	\$ 351,000	282				
East 12th and Elm Street Parking Lot Construction		GDTIF G.O. Debt	\$ —	\$ 589,000	\$ —	\$ —	\$ —	\$ 589,000	283				
Locust/Iowa Street Parking Ramp Repairs		Parking Construction Fund, GDTIF G.O. Debt	\$ 250,000	\$ 150,000	\$ 84,901	\$ —	\$ 3,000,000	\$ 3,484,901	284				
Parking Meter Replacement		Parking Construction Fund	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ 50,000	285				
Major Maintenance on Ramps		Parking Construction Fund	\$ 90,000	\$ —	\$ —	\$ —	\$ —	\$ 90,000	286				
Maintenance of Municipal Parking Lots		Parking Construction Fund	\$ —	\$ 50,000	\$ —	\$ —	\$ —	\$ 50,000	287				
Parking Ramp Occupancy Engineering Certification		Parking Construction Fund	\$ —	\$ 26,500	\$ —	\$ —	\$ —	\$ 26,500	288				
HOUSING AND COMMUNITY DEVELOPMENT													
Community and Economic Development													
Homeownership Assistance		Greater Downtown TIF, Housing TIF, Loan Repayments, General Fund, Sale Proceeds	\$ 276,238	\$ 566,485	\$ 816,595	\$ 1,050,140	\$ 1,664,664	\$ 4,374,122	289				
Lead Based Paint Hazard Control		HUD Lead Grant, Private Participant	\$ 550,000	\$ 800,000	\$ 800,000	\$ —	\$ —	\$ 2,150,000	291				
True North Neighborhood Reinvestment Partnership		Housing TIF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ —	\$ 1,200,000	293				
Washington Neighborhood Home Purchase Program		IFA Trust, IFA Trust Loan Repayments	\$ 211,283	\$ 211,283	\$ 211,283	\$ 211,283	\$ 211,283	\$ 1,056,415	295				
Homeowner Rehabilitation Program		RRP Repayments, CDBG	\$ 105,000	\$ 155,000	\$ 205,000	\$ 210,000	\$ 210,000	\$ 885,000	296				
Purchase/Rehab/Resale		CDBG Grant	\$ 80,000	\$ 125,000	\$ 175,000	\$ 180,000	\$ 180,000	\$ 740,000	298				
Lead Based Paint Hazard Control Grant Match		CDBG Grant	\$ 40,000	\$ 104,166	\$ 102,332	\$ —	\$ —	\$ 246,498	299				
First-Time Home Buyer Program		CDBG Grant	\$ 20,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 220,000	301				
Rental Dwelling Rehabilitation Programs		CDBG Grant	\$ 245,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 445,000	302				

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2020 - FY 2024												
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE			
HOUSING AND COMMUNITY DEVELOPMENT												
Community and Economic Development												
	Historic Preservation Housing Forivable Loan program	CDBG Grant	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000		303		
	Bee Branch Healthy Homes Resiliency Grant	HUD NDRC Grant	\$ 2,718,000	\$ 674,000	\$ —	\$ —	\$ —	\$ 3,392,000		304		
	Washington Neighborhood Housing Initiative	Greater Downtown TIF	\$ 150,000	\$ —	\$ —	\$ —	\$ —	\$ 150,000		305		
PLANNING SERVICES												
Community and Economic Development												
	Trail Planning	DRA Distribution	\$ —	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000		306		
	Historic Preservation Technical Assistance Program	State Grant-CLG/HRDP, DRA Distribution	\$ —	\$ —	\$ 15,000	\$ 15,000	\$ 5,000	\$ 35,000		307		
CITY MANAGERS OFFICE												
General Government												
	Aerial Orthophotography	DRA Distribution	\$ —	\$ 52,500	\$ —	\$ 55,500	\$ —	\$ 108,000		308		
	Municipal Green House Gas Inventory	General Fund	\$ 100,000	\$ —	\$ —	\$ 50,000	\$ —	\$ 150,000		309		
	Non-Profit Weatherization Assistance	Greater Downtown TIF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000		310		
FINANCE												
General Government												
	General Ledger Software	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ 250,000	\$ 750,000	\$ —	\$ —	\$ 1,000,000		311		
	Department Remodel	General Fund	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000		312		
INFORMATION SERVICES												
Business Type												
	City-Wide Computer and Printer Replacements	Sanitary Sewer Construction Fund, Storm Sewer Construction Fund, Garage Service Fund, Water Construction Fund	\$ 96,537	\$ 29,725	\$ 41,150	\$ 52,987	\$ 87,487	\$ 307,886		313		
	City-Wide Multifunction Replacement	Sanitary Sewer Construction Fund, Storm Sewer Construction Fund, Garage Service Fund, Water Construction Fund	\$ 7,068	\$ 29,060	\$ —	\$ —	\$ —	\$ 36,128		314		

Capital Improvement Program

**City of Dubuque
Recommended Capital Improvement Summary
FY 2020 - FY 2024**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE
INFORMATION SERVICES									
General Government									
	City-Wide Computer and Printer Replacements	General Fund, Sales Tax Fund (20%), Road Use Tax Fund, Sales Tax Fund (30%), Cable TV	\$ 713,034	\$ 648,884	\$ 873,519	\$ 532,472	\$ 573,974	\$ 3,341,883	315
	City-Wide Multifunction Replacement	Sales Tax Fund (20%), Road Use Tax Fund, Dubuque County Share	\$ 134,875	\$ 95,654	\$ —	\$ —	\$ —	\$ 230,529	316
	Network Switch Replacements	Sales Tax Fund (20%)	\$ 44,000	\$ 43,900	\$ 63,475	\$ 85,075	\$ —	\$ 236,450	317
	Network Security Risk Assessment	DRA Distribution	\$ 15,000	\$ —	\$ 22,000	\$ 15,000	\$ —	\$ 52,000	318
	Layer 2 Redundant Network Switch	DRA Distribution	\$ —	\$ 74,000	\$ —	\$ 75,229	\$ —	\$ 149,229	319
	End Point Security	DRA Distribution	\$ —	\$ 20,640	\$ —	\$ —	\$ —	\$ 20,640	320
	Grand Total		\$ 57,186,070	\$ 39,483,922	\$ 32,577,776	\$ 25,890,261	\$ 37,642,201	\$ 192,780,230	

STREET CONSTRUCTION RELATED IMPROVEMENTS - OVERVIEW**STREET CONSTRUCTION:**

FY 2020

Engineering Department:Annual Street Construction Program \$ 4,597,000 ¹**Engineering Department:**

Misc. Street Related Improvements \$ 303,000

Engineering Department:

Traffic Safety and Capacity Improvements \$ 1,220,450

Public Works:

Street Maintenance & Overlays Program \$ 3,790,856

TOTAL - STREET CONSTRUCTION IMPROVEMENTS:**\$ 9,911,306**1995 - 2020
Average**ANNUAL AVERAGE:****Engineering Department:**

Fiscal Year 1995 - 2019 (Annual Average) \$ 4,318,789

Public Works:

Fiscal Year 1995 - 2019 (Annual Average) \$ 2,650,175

TOTAL - STREET CONSTRUCTION IMPROVEMENTS:**\$ 6,968,964**1990 - 1994
Average**HISTORICAL AVERAGE:****Engineering & Public Works Department:**

Historical Five-Year Average - Street Improvements \$ 2,100,000

1. Budget number does not include Southwest Arterial, Traffic Signalization Maintenance, Fiber Optic Improvements, Sidewalk or Miscellaneous Improvements.

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BUDGET PROCESS

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OVERVIEW OF BUDGETING

INTRODUCTION

The review and adoption of the budget is the single most important thing that a City Council does each year. The budget sets the tempo, capabilities, commitments and direction of the city government for an entire year. It is the yardstick against which the city operations can be evaluated. But what is a budget?

The purpose of this narrative is to identify:

- a) what a budget is;
- b) why we prepare a budget;
- c) alternative types of budgets;
- d) major characteristics of the Dubuque budget system; and
- e) roles and responsibilities in preparing the annual budget.

WHAT IS A BUDGET?

A budget is several things:

1. The budget is a fiscal plan setting out anticipated revenue and expenditures for accomplishing a variety of services over a given time frame. The fiscal plan includes:
 - a) an explanation of the services, activities, programs and projects to be provided by the City to the citizens;
 - b) the resultant expenditure requirements; and
 - c) the resources available for meeting the expenditure requirements.
2. The budget is a process concerned with the allocation of available resources among alternatives and competing departments, activities and programs. Cities rarely have enough money to be able to appropriate all the funds requested to all departments and activities and, as a result, there is considerable competition for whatever money is available. Budgeting, as a process, is concerned with developing an acceptable mix or balance between costs and services and represents the decisions made with respect to:
 - a) quality and quantity of activities and projects to be undertaken; and
 - b) financing of those activities and projects.
3. The budget is a policy document which:
 - a. establishes the authority to spend funds, and levy and collect property taxes;
 - b. represents a commitment to provide a specific level of service within a given amount of resources; and

- c. establishes criteria (objectives, measures and dollar limits) for evaluating and controlling expenditures, revenue collections and performance. Through the budget, policies are made, put into effect, and controlled.
- 4. The budget is a legal requirement. State law requires the City Manager to prepare the annual budget and the City Council to adopt the annual budget and certify it to the County Auditor by March 15th of each year preceding the beginning of the fiscal year on July 1st. The budget must be on a program - performance basis and show:
 - a) expenditures for each program;
 - b) income from sources other than property taxes; and
 - c) amount to be raised by the property taxation and the property tax rate expressed in dollars per thousand of assessed value.

The budget must also show comparisons between expenditures in each program and between levels of service.

WHY DO WE BUDGET? WHY IS IT IMPORTANT?

Why do we go through the agony and the work? There are several reasons:

- 1. To meet the legal requirement.
- 2. To establish spending and income-raising authority.
- 3. To establish a work program for the fiscal year (objectives) and present it to the public.
- 4. To manage and control resources and their use.
- 5. To assure the proper mix of costs and services.
- 6. To assure the most effective and efficient use of available resources.
- 7. To set the tempo and direction of the city government.
- 8. To prioritize policies and objectives.
- 9. To link dollars with results.

ALTERNATIVE TYPES OF BUDGETS

Line-Item Budget

The most commonly used budget format in local government today is the line-item budget. A line-item budget is one, which allocates money for specific expense items or objects of expenditure without reference to the purpose, activities or program they will serve. This type of budget lists expenditures by such categories as full-time salaries, overtime, office supplies, postage, travel, rental expense, maintenance of buildings and grounds, office furniture and equipment, etc.

The principal advantage of a line-item budget is that it is easy to prepare and facilitates expenditure control. However, this form of budget tells very little about the purposes, activities and programs of the city it serves. For example, it shows the amount of money that has been budgeted for personnel, but it does not show the nature of the services such personnel are to provide.

Furthermore, the traditional line-item approach does not show comparative costs and benefits of competing programs, thus making it difficult for the City Council and management to evaluate individual activities and allocate resources. These characteristics limit its usefulness as a device for giving direction and purpose to public service activities and programs.

Program Budget

Local governments usually spend money to accomplish something more than purchasing goods and services. They are also concerned about programs, missions, or functions. A budget organized on the basis of its intended purpose is called a program budget. A program budget allocates money to functions or activities rather than to specific items of costs. A municipal budget of this type lists expenditures for such cost categories as protective services, leisure time opportunities, and administration.

Few, if any, budgets are prepared exclusively on a program basis. Instead, program costs are usually broken into line items.

The primary advantage of a program budget is that it shows the broad goals and purposes for which we are spending money and allows for setting priorities. The disadvantage is that it does not show the level of services that will be produced by the functions for which money has been allocated. This characteristic weakens its value as a tool for managing the quality and quantity of public service programs.

Performance Budgeting

Performance budgeting goes a step further than program budgeting by requiring the breakdown of service into workload or units of performance and the assigning of unit costs. A system of work measurement is used to evaluate productivity and effectiveness.

The principal advantage of the performance type budget is that it shows both the activities of the city and the service levels of those activities and their respective costs. Thus, it can be a useful tool for regulating in a positive way, both the quality and quantity of city services. This characteristic makes the performance type budget the most useful of those types mentioned so far. However, it is also the most difficult to prepare. There are three reasons for this. First, it is difficult to define the units by which the work of the department or an activity or program can be measured. Second, even when the work unit can be defined, it may not be easy to establish a system, which will supply a reliable measure of the work output. And third, it requires much thought and study to establish acceptable service levels for various activities and programs.

Zero Base Budgeting

Traditional budgeting, whether line-item or program-oriented, tends to focus on how much you spent last year as a beginning point for budget preparation. That is to say that it is incremental, it adds an increment on top of last year's spending level generally without challenge and without consideration of alternatives or trade-offs.

Zero Base Budgeting (ZBB) is a system whereby each activity or program, regardless of whether it is a new or existing program, must be justified in its entirety each time a new budget is formulated. Rather than using the previous year's budget as a base, ZBB assumes no base; all activities old and new must be explained and justified each year. The agency starts at zero.

ZBB measures the desirability, need and beneficiaries of services as well as the reasonableness of the proposed costs, alternatives to the activity, and trade-offs between partial achievement of goals and the ability to fund all proposed budget expenditures. ZBB accomplishes this by dividing all the proposed activities or services of the governmental body into units of manageable size, subjecting them to detailed examination, and ranking them according to their importance.

Revenues are matched against the list of services according to their rank. High-priority services are funded first. If money runs out, the low-priority services are not funded.

The characteristics of ZBB can be summarized as follows:

1. Scrutiny of old or existing activities as closely as new or proposed activities;
2. Reallocation of resources from low-priority activities to high-priority activities;
3. Emphasis on alternatives (levels of expenditures and services and methods of providing services); and
4. Allowance for budget reduction or expansion in a planned, logical manner.

Dubuque Budget Approach

The budget system being utilized by the City of Dubuque incorporates aspects of each of the several budget alternative types discussed here. The major characteristics of our budget system are:

1. It has line items for control and fiscal management purposes.
2. It is organized by program, department and fund.
3. It attempts to identify, analyze, and articulate the fundamental purposes and objectives of the Dubuque City government. This approach is intended to place emphasis upon commitments, accomplishments, and activities performed rather than upon items purchased and to provide for the establishment of priorities.

4. It attempts to identify, quantify, and analyze the demands on and accomplishments of organizational units in terms of established goals, objectives, and purposes. Are we achieving our goals and living up to our promises? This requires the establishment of workload and demand indicators and evaluation criterion. It is performance that counts.
5. It attempts to identify all costs of each department, activity, and program, including capital expenditure, debt service, and employee benefit costs. What does an activity or department really cost?
6. It presents alternative service and funding levels for all activities in the operating budget. The purpose is to provide the City Council with the widest possible range of alternatives to maximize their opportunity for making policy decisions, assigning priorities and allocating scarce resources to accomplish their policy objectives.

The City's budget approach involves the preparation of three budget documents. The Policy Budget, the Capital Improvement Program (CIP) Budget, and the Resident's Guide.

The Policy Budget includes the City department detail, by defining goals and objectives for all City departments and activities, relates them to cost and resource requirements and attempts to establish measures for evaluating accomplishment. Specific improvement packages are developed and included in the Policy Budget for alternative funding and service levels. The Policy Budget document shows the budget by line item for each Department and provides a basis for fiscal control once the budget is adopted. The Policy Budget emphasizes objectives, accomplishments, and alternative funding and service levels and is intended to keep the attention of the City Council and public on the major policy decisions involving what services the City government will provide, who will pay for them, and the implications of such decisions.

The Capital Improvement Program (CIP) Budget represents the City of Dubuque's five year physical development effort, attempts to address a variety of needs, which the City must meet if it is to maintain its physical facilities, meet its service commitments and provide for its future development. The CIP Budget reflects the City's comprehensive plan and the goals and priorities established by the City Council. The first year of the five-year CIP Budget goes into the budget for the next year and deserves the most attention. The CIP Budget is updated each year so that City Council has the opportunity to change the next four years and add a new year.

The Resident's Guide pulls the entire budget together through visuals, narratives and summaries. It explains the budget, provides revenue, expenditure and personnel summaries and provides the City Council vision, goals and priorities on which the budget is based.

ROLES AND RESPONSIBILITIES

Budget preparation and administration is a shared responsibility between the City Council, City Manager, Finance Department, department manager, division manager, and supervisor. Each plays an important role in the fiscal management system and the quality of and satisfaction derived from the fiscal management system is a direct result of the efforts of the several participants. Lack of attention, failure to follow procedures and/or poor follow through at any level can undermine the best fiscal management system.

Let's look at the roles each plays.

City Council

In a very real sense, budget preparation and administration begins and ends with the City Council. The City Council has the following responsibilities:

1. Establish City goals and major performance objectives.
2. Approve guidelines for preparing the annual operating budget.
3. Establish through adoption of an annual budget what services and the level of services to be provided and how they will be financed.
4. Establish rules for the conduct of the City's fiscal operations.
5. Monitor progress toward achievement of objectives.
6. Require independent audit of fiscal records and transactions.

The City Manager

The City Manager is responsible to the City Council for the day-to-day operation and administration of the City government. In terms of fiscal management, the City Manager has the following responsibilities:

1. Develop policy guidelines for City Council review and adoption.
2. Prepare and submit an annual operating budget and a five-year Capital Improvement Budget premised upon Council guidelines and goals and major performance objectives.
3. Ensure the adopted budget is properly administered.
4. Supervise the performance of all contracts for work to be done by the City.
5. Authorize and direct the purchase of all supplies and materials used by the City.
6. Keep Council fully advised on financial conditions of the City.
7. Establish rules for conduct of fiscal operations for which he is responsible.

Finance Department

The Finance Department becomes an extension of the City Manager's Office for purposes of performing the delegated responsibilities. The responsibilities of the Finance Department include the following:

1. Administer the approved budget on a day-to-day basis to see that funds are being expended for the purposes approved and that all claims are supported by proper documentation.
2. Supervise sale of bond issues.
3. Administer centralized payroll system.
4. Administer decentralized purchase order system.
5. Assist the City Manager's Office in preparing the budget.

Department Managers, Division Managers, and Supervisors

The critical role in the fiscal management system is performed by department managers and their division managers and supervisors. The fiscal management system will be only as good as they make it. Their role includes:

1. Responsibility for the efficient and effective operation of the activities and tasks under their direction. Line supervisors are expected to control costs and achieve results.
2. Responsibility for preparation of budget requests, which emphasize objectives and service levels as well as traditional line item explanations and justifications for various funding levels and development of measures for evaluating progress toward objectives. What is the level of accomplishment, which can be expected from various funding levels, and how do we measure it? It is absolutely essential in our approach to budget preparation that accomplishments, objectives, and estimated costs be established by those in the organization who know the most about it and can be held accountable. Those are the department managers and their division managers and supervisors.
3. Responsibility for recommending and explaining needs and opportunities for service changes; reductions as well as expansions.
4. Responsibility for providing the planned and approved service level within budget limitations.
5. Responsibility for day-to-day department and activity budget administration.

BUDGET CYCLE

The budget cycle is a sequence of events covering the life of a budget from beginning to end; from the City Manager's review of prior year accomplishments and future initiatives, to the City Council approval of the final budget amendment. The budget cycle is approximately twelve months long. The critical dates are spelled out in State law: March 15th is when the budget for the following fiscal year must be adopted by the City Council; and July 1st as the beginning of the fiscal year. Throughout the entire budget cycle, public input is encouraged to insure the adopted budget is citizen-based. The budget cycle can be summarized as follows:

SPRING	City Council formulates negotiation strategy for collective bargaining.
JUNE - JULY	City Manager recommends budget carryover amendment for City Council approval. City Manager , along with Department Managers, review fiscal year accomplishments and identify future initiatives for City Council consideration during goal setting.
AUGUST	City Council holds 2-day goal setting to develop Vision and Mission statements, identify 5 year goals and establish Policy agenda including Top Priorities for upcoming fiscal year and Management Agenda/special projects.
SEPTEMBER OCTOBER	City departments prepare operating budget requests for review by City Manager.
NOVEMBER	City departments prepare Capital Improvement project information and budget requests for review by City Manager. City Manager holds Public Input meetings to review issues and priorities for the capital budget and the operating budget.
DECEMBER	City Manager presents draft Policy guidelines to City Council for City Council approval.
JANUARY	City Manager and Budget Director analyze, review and balance capital and Operating budget requests and prepare final budget recommendation.
FEBRUARY MARCH	City Council holds public meetings to review recommended budget by department. Meetings are held in the evening and are available for live viewing on City Channel Dubuque.
MARCH	City Council holds final public hearing on the recommended. The meeting is held in the evening and is available for live viewing on City Channel Dubuque. City Council adopts budget and city staff certifies budget by March 15 in compliance with State law.

APRIL

Budget Director reviews budgeted revenues and expenses and recommends adjustments to more accurately reflect the anticipated revenues and expenses for the fiscal year ending **City Council** reviews and approves an amended fiscal year budget and city staff certifies the budget amendments by May 31 in compliance with State law.

BUDGET AMENDMENT PROCESS

Budget estimates may be amended and increased as the need arises to permit appropriation and expenditure of unexpended cash balances on hand and unanticipated revenues. Such amendment may be considered and adopted at any time during the fiscal year covered by the budget (but prior to May 31) by filing the amendments and upon publishing them and giving notice of the public hearing in the manner required in the State Code. Within ten days of the decision or order of the City Council, the proposed amendment of the budget is subject to protest, hearing on the protest, appeal to the state appeal board, and review by that body. A local budget must be amended by May 31 of the current fiscal year-to allow time for a protest hearing to be held and a decision to be rendered before June 30.

Except as specifically provided elsewhere in the Iowa Administrative Code rules, all appropriation transfers between programs or funds are budget amendments and shall be prepared as provided in Iowa Code section 384.16. The program reference means any one of the following nine major areas of public service that the City Finance Committee requires cities in Iowa to use in defining its program structure: Public Safety, Public Works, Health & Social Services, Culture & Recreation, Community & Economic Development, General Government, Debt Service/Capital Improvement Projects, Business Type, and Non-Program.

BUDGET ACCOUNTING BASIS

The operating budget of the City of Dubuque is written so that available resources and anticipated expenditures are equal. The City's accounting and budget records for general governmental operations are maintained on a modified accrual basis, with the revenue being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities incurred. Accounting records for the Enterprise and Internal Service Funds are maintained on the accrual basis, while the budget records are maintained on the modified accrual basis.

Differences between budgetary policies and Generally Accepted Accounting Principles (GAAP) in the Enterprise and Internal Service Funds exist for several reasons. One reason is that existing procedures have worked well and continue to work well for administrative and control purposes. Some other reasons for differences between budget and GAAP are the treatment of interfund transfers, departmental capital outlay, debt service principal payments, and depreciation. The City's budgeting practices include interfund transfers as revenue and expenditures, while GAAP classifies interfund transactions as other financing sources and uses. Also City management desires an operating statement budget line item for each anticipated cash outflow, including debt service and capital outlay. If the City budgeted the enterprise funds on a full accrual basis, capital outlay and debt service payments would not be reported in the operating statement.

Depreciation expense, which is recognized in the accounting records, is not budgeted. Not providing for depreciation in the budget is a policy decision that has not adversely affected the funds.

FUND ACCOUNTING BASIS

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, equities, revenues and expenditures or expenses.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Employee Benefits Fund* is used to account for pension and related employee benefit costs for those employees paid wages from the General Fund.

The *Community Development Fund* is used to account for the use of Community Development Block Grant funds as received from federal and state governmental agencies.

The *Street Construction Fund* is used to account for the resources and costs related to street capital improvements.

The *General Construction Fund* is used to account for the resources and costs related to nonassignable capital improvements.

The City reports the following major proprietary funds:

The *Sewage Disposal Works Fund* is used to account for the operations of the City's sewage disposal works and services.

The *Water Utility Fund* is used to account for the operations of the City's water facilities and services.

The *Stormwater Utility Fund* is used to account for the operations of the City's stormwater services.

The *Parking Facilities Fund* is used to account for the operations of the City-owned parking ramps and other parking facilities.

The *America's River Project* is used to account for the construction of all projects covered by the Vision Iowa Grant, including all matching funds.

The City reports the following non-major governmental funds:

Airport Construction Fund - This fund is used to account for the resources and costs related to airport capital improvements.

Sales Tax Construction Fund - This fund is used to account for the resources and costs related to capital improvements financed through the local option sales tax.

Road Use Tax Fund - This fund is used to account for state revenues allocated to the City for maintenance and improvement of City streets.

Section VIII Housing Fund - This fund is used to account for the operations of federal Section VIII existing, voucher, and moderate rehabilitation projects.

Tort Liability Fund - This fund is used to collect a special property tax levy which is then transferred to the General Fund. The General Fund accounts for the administration and payment of damage claims against the City.

Special Assessments Fund - This fund is used to account for the financing of public improvements that are deemed to benefit primarily the properties against which special assessments are levied and to accumulate monies for the payment of principal and interest on the outstanding long-term debt service.

Tax Increment Financing Fund - This fund is used to account for the receipt of property taxes, for the payment of projects within the tax increment financing district, and for the payment of remaining principal and interest costs on the tax increment financing districts' long-term debt service.

Cable TV Fund - This fund is used to account for the monies and related costs as set forth in the cable franchise agreement between the City of Dubuque and the cable franchisee.

Library Expendable Gifts Trust - This fund is used to account for contributions given to the library to be spent for specific purposes.

IFA Housing Trust - This fund is used to account for funds received under the Iowa Finance Authority State Housing Trust Fund Program.

Debt service fund - This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special

assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Ella Lyons Peony Trail Trust Fund - This fund is used for dividends and maintenance cost related to the City Peony Trail, per trust agreement.

Library Gifts Trust Fund - This fund is used to account for testamentary gifts to the City

The City reports the following non-major proprietary funds:

Refuse Collection Fund - This fund is used to account for the operations of the City's refuse collection services.

Transit System Fund - This fund is used to account for the operations of the City's bus and other transit services.

Governmental Fund Types (Budgetary)

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the City's governmental fund types:

- The **General Fund** is the principal operating fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.
- **Special Revenue Funds** are used to account for revenues derived from specific taxes, governmental grants, or other revenue sources, which are restricted to finance particular functions or activities of the City. The City's special revenue funds include such funds as Road Use Tax, Community Development, UDAG Repayments, Section 8 Housing, Lead Paint Grant, State Rental Rehab, Cable TV, Special Assessment, Expendable Library Gifts Trust, Tort Liability, Employee Benefits, and TIF funds.
- **Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, principal, interest, and other related costs of the City's general obligation debt. The City uses this fund to pay some of the debt service paid from other funds with the revenue transferred in.
- **Permanent Funds** are used to account for resources that are legally restricted to the extent that only the earnings, and not principal, may be used for purposes that support the reporting of governmental programs. The City's permanent funds include: Lyons Peony Trust and Library Gifts Trusts.
- **Capital Improvement Funds** are used to account for financial resources segregated for the acquisition or construction of major capital facilities. (Even if a capital project fund is used, not all capital acquisitions need be accounted for in the fund). For example, the routine purchases of capitalizable items (e.g., police vehicles, copy equipment) are typically budgeted and reported in the General Fund or other governmental fund.

Proprietary Fund Types (Budgetary)

The City also has proprietary fund types, which are different from governmental fund types in that their focus is on the determination of net income or loss. The revenue from these funds is assumed to be adequate to fund the operation of the funds. The City's proprietary funds are as follows:

- **Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through use charges or where the periodic determination of net income or loss is deemed appropriate. The City's enterprise funds include Water, Sewer, Stormwater, Refuse/Solid Waste, Transit, Parking and America's River Project.
- The **Internal Service Fund** accounts for the financing of goods and/or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis. The City's Internal Service Funds include Engineering Service, Garage Service, General Service and Stores/Printing.

Self-Insurance Funds (Non-Budgetary)

- The **Self Insurance Funds** are considered Internal Service Funds, are not budgeted, but are summarized in the audited financial statements. These include Health Insurance Reserve and Workers' Compensation Insurance Reserve.

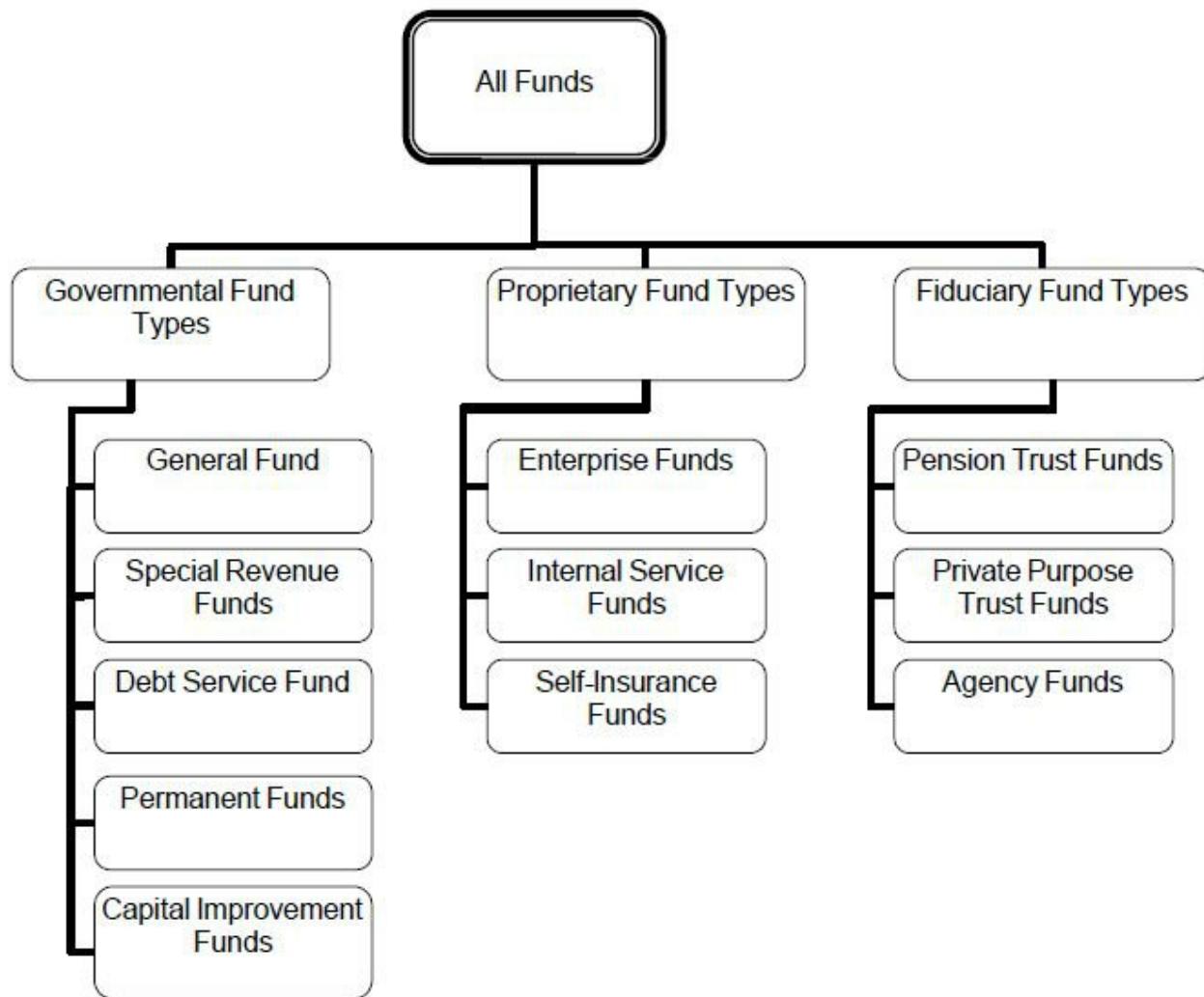
Fiduciary Fund Types (Non-Budgetary)

The City also has fiduciary fund types, which account for assets in a trustee or custodial capacity:

- **Pension Trust Funds** account for assets of pension plans held by a government in a trustee capacity. The City of Dubuque has no such funds.
- **Private Purpose Trust Funds** account for trust arrangements, including those for escheat property, where principal and income benefit individuals, private organizations, or other governments. The major use of private purpose funds is for escheat property. The City has no such funds.
- **Agency Funds** account for those assets held solely in a custodial capacity by the City as an agent for individuals, private organizations, other governmental units, and/or other funds. The City's Agency Funds include the Cable Equipment Fund (monies received from Mediacom through the Cable Franchise Agreement for distribution), Dog Track Bond Depreciation (monies held for dog track infrastructure needs), and the Dubuque Metropolitan Area Solid Waste Agency General and DNR Planning. These funds are not budgeted.

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The various funds are grouped by type in the budget. The following fund types are used by the City:



FUND - DEPARTMENT RELATIONSHIP

The following table shows each City department and its associated funds.

Department	General Fund	Road Use Tax	Customer Facility Charge	CDBG	State Rental Rehab	Section 8	HUD Disaster Relief	Housing Trust	CIRCLEs Donations	Cable TV	Tax Increment Finance	Special Assessments	UDAG	Lead Paint	Veterans Memorial	Expendable Library Gifts	Expendable Police Trust	Street Construction	Sales Tax Increment	Sales Tax Construction	General Construction	Golf Construction	Airport Construction	Transit	Sanitary Sewer	Stormwater	Parking	Water	Refuse	Salt Operations	Landfill	Engineering Service	Garage Service	General Service	Stores/Printing	Lyons Peony Trust	Library Gift Trust	Debt Service
Airport	X	X																	X			X														X		
AmeriCorps	X		X																																			
Budget	X				X																																	
Building Services	X																X																			X		
Cable TV	X																X																					
City Clerk	X																																					
City Council	X																																					
City Manager	X					X																																
Civic Center	X																		X	X																X		
Conference Center	X																		X	X																X		
Economic Development	X											X	X						X																	X		
Emergency Communications	X																		X																	X		
Emergency Management	X																																					
Engineering	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X							
Finance	X																	X																		X		
Fire	X																	X																		X		
GIS	X																																					
Health Services	X																																					
Housing	X		X	X	X	X	X	X	X	X	X							X																				
Human Rights	X																																					
Information Services	X	X																X	X																			
Legal	X																		X																			
Library	X																		X	X																X		
Multicultural Family Center	X																			X																X		
Parking	X																	X																		X		
Parks	X																	X																		X		
Personnel	X																		X																			
Planning Services	X																			X																		
Police	X																		X																	X		
Public Works	X	X	X															X		X	X														X			
Recreation	X		X																X	X	X														X			
Transit	X																		X	X	X														X			
Water																																				X		
Water & Resource Recovery																																				X		

KEY TERMS FOR UNDERSTANDING DUBUQUE'S BUDGET

Program

Programs are presented as general statements, which define a major purpose of City government. Each program is divided into several departments and activities representing a separate and significant segment of the program of which it is an integral part. The state budget law requires that the budget be certified on a program basis. The City of Dubuque uses the following nine programs:

1. **Public Safety:** Police Department, Emergency Communication Center, Fire Department, Disaster Services, Health Services-Animal Control activity, Public Works-Flood Control activity, Building Services-Inspection activities.
2. **Public Works:** Airport Department, Public Works Department, Engineering Department.
3. **Health and Social Services:** Human Rights Department, Health Services Department, Purchase of Services
4. **Culture and Recreation:** Parks Division, Recreation Division, Civic Center Division, Conference Center, Library Department, City Manager-Arts and Cultural Affairs activity.
5. **Community and Economic Development:** Economic Development Department, Housing and Community Development Department, Planning Services, Purchase of Services, City Manager-Neighborhood Development activity.
6. **General Government:** Building Services-City Hall/Annex Maintenance, City Council, City Manager, City Clerk, Finance Department, Cable TV Division, Legal Department, Information Services Department.
7. **Debt Service and Capital Projects** in programs 1-6 for governmental funds.
8. **Business Type (includes business type operating, capital and debt service):** Water Department, Water Pollution Control Department, Parking Division, Transit Division, Public Works-Landfill activities and Garage internal service fund activities, Engineering-Sewer and Stormwater activities, Finance-Utility Meter Reads activity and Stores internal service fund activities.
9. **Non-Program:** City Manager-Health and Worker's Compensation Insurance Reserve fund activities and Public Works-Dubuque Metropolitan Area Solid Waste activities.

* Prior to Fiscal Year 2004, the State of Iowa, City Finance Committee changed the number of programs from 4 to 9 on the expenditure side.

Operating Budget

The Operating Budget represents the various recurring activities and services provided by the several departments in the City government. The Operating Budget provides those services normally associated with the City government (e.g., police, fire, street maintenance, recreation) and involves expenditures which benefit the current fiscal year. (That is, items purchased are used up during the current fiscal period.) Expenditures in the Operating Budget are for such categories as Employee Expense, Supplies and Services, and Debt Service. Funding of the Operating Budget includes property taxes, shared state and federal revenues, fees, fines, licenses, permits, user charges and cash balances.

Capital Budget

The Capital Budget represents major "permanent" capital improvement projects requiring the nonrecurring expenditures of public funds for the acquisition of property or easement, construction, renovation or replacement of a physical asset of the City and any studies, engineering or surveys which are an integral part thereof. The Capital Budget is multi-year in scope, is updated annually and includes project-funding information. The first year of the Capital Budget (or Capital Improvement Program) is included with the Operating Budget for the same year to arrive at a total or gross budget amount. Capital budget financing comes primarily from bond proceeds, state and federal grants, Road Use Tax funds, Dubuque Racing Association profit distribution, and utility depreciation funds.

Expenditure Category

Expenditure category or classification is the basis for classifying and codifying costs. Categories of expense include: (a) Employee Expense; (b) Supplies and Services; (c) Capital Outlay (Machinery and Equipment); (d) Debt Service; and (e) Capital Improvements. Categories of expense consist of various expense accounts. For example, Employee Expense is divided into expense accounts such as full-time, part-time & seasonal employees, overtime pay, holiday pay, social security expense and health insurance. Supplies and Services include accounts such as postage, telephone expense, office supplies, dues and memberships, utility expense - electricity, motor vehicle expense - fuel, library books, and architectural services.

Revenue Category

Revenue category or classification is a basis for classifying and codifying revenue. There are eight major categories of revenue, each divided into specific revenue items.

The eight major categories of revenue are as follows:

1. Taxes
2. Licenses and permits
3. Use of Money and Property
4. Intergovernmental Revenue
5. Charges for services
6. Special Assessments
7. Miscellaneous Revenue
8. Other Financing Sources

An example of the specific revenue items would include the following items in the licenses and permits revenue category: business licenses, cigarette licenses, beer permits, building permits, plumbing permits, heating permits, etc.

Alternative Budget Levels

The Dubuque budget system utilizes a variation of the zero-based budget (ZBB) approach utilizing three alternative funding or budget levels: Maintenance Budget Level, Base Budget Level and Improvement Level.

Each alternative funding level includes specific objectives to be accomplished (service levels to be offered) and associated costs. The budget decision becomes one of selecting alternatives, which maximize the achievements of City objectives according to established priorities within the context of limited resources and City Council policy.

POLICY GUIDELINES

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TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Budget and Fiscal Policy Guidelines for Fiscal Year 2020

DATE: December 12, 2018

Budget Director Jennifer Larson is recommending adoption of the Fiscal Year 2020 Budget Policy Guidelines.

The budget guidelines are developed and adopted by City Council during the budgeting process in order to provide targets or parameters within which the budget recommendation will be formulated within the context of the City Council Goals and Priorities established in August 2018. The final budget recommendation may not meet all of these targets due to changing conditions and updated information during budget preparation. To the extent the recommended budget varies from the guidelines, an explanation will be provided in the printed budget document.

The Fiscal Year 2020 budget guidelines call for a 0.97% reduction in the property tax rate, which would be no property tax increase for the average Dubuque homeowner and a property tax decrease for commercial (0.59%, \$19.42), industrial (0.72%, \$34.88) and multi-residential (5.69%, \$106.36) properties.

The City property tax rate projected in these budget guidelines and impact on the average residential property owner (\$139,493) is as follows:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2020	10.4856	-0.97%
FY 2021	10.5168	+0.30%
FY 2022	10.8831	+3.48%
FY 2023	11.3251	+4.06%
FY 2024	11.9426	+5.45%

Fiscal Year	"City" Property Tax Asks	% Increase in Tax Asks	% / \$ Impact on Avg. Residential Property*
FY 2019	\$25,766,328		
FY 2020	\$26,370,503	+2.3%	+0.00% / +\$0
FY 2021	\$26,616,587	+0.9%	+0.30% / +\$2.30
FY 2022	\$27,711,877	+4.1%	+3.48% / +\$26.90
FY 2023	\$29,014,168	+4.7%	+4.06% / +\$32.46
FY 2024	\$30,692,094	+5.8%	+5.45% / +\$45.36

The recommended guideline is no increase for the average residential property owner assuming the Homestead Property Tax Credit is fully funded. A one percent increase in the tax rate will generate approximately \$265,942.

Dubuque is the SECOND LOWEST in the state for property tax rate. The highest ranked city (Council Bluffs) is 74.17% higher than Dubuque's rate, and the average is 46.41% higher than Dubuque.

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Council Bluffs	\$18.26
10	Des Moines	\$18.15
9	Waterloo	\$17.45
8	Davenport	\$16.78
7	Sioux City	\$16.33
6	Iowa City	\$16.18
5	Cedar Rapids	\$15.22
4	West Des Moines	\$12.78
3	Ankeny	\$12.29
2	Dubuque (FY 2020)	\$10.49
1	Ames	\$10.07
	AVERAGE w/o Dubuque	\$15.35

These guidelines include \$697,351 for recurring and \$478,777 for non-recurring improvement packages.

Significant issues impacting the FY 2020 budget include the following:

1. State Funded Backfill on Commercial and Industrial Property Tax
 - a. Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing. **It is assumed the backfill will be fully funded in FY 2020, then beginning in FY 2021, it is assumed that the State will eliminate the backfill over a five-year period.**

The projected reduction of State backfill revenue to the general fund is as follows:

Fiscal Year	State Backfill Reduction
2020	\$0
2021	-\$206,540
2022	-\$206,540
2023	-\$206,540
2024	-\$206,540
2025	-\$206,540
Total	-\$1,032,700

2. Gaming Revenue Reduction.

- a. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$85,928 from \$4,901,176 in FY 2019 to \$4,987,104 in FY 2020 based on revised projections from the DRA. This follows a \$45,165 increase from budget in FY 2019 and a \$159,046 decrease from budget in FY 2018.
- b. The Fiscal Year 2020 projections are based on five months of actual experience and gross gaming revenues are up 4.7%. In Calendar Year 2018, gross gaming revenues at the Q Casino is up 4% and the Diamond Jo is up 1%. Overall, the Dubuque gaming market is up 2.2% for Calendar Year 2018. Q Casino's increase is due to the hotel renovation, new restaurant (Farmhouse), and new gaming product and entertainment mix. The DRA has projected a 1% increase in gross gaming revenue for Calendar Year 2019.
- c. The State of Illinois passed a Video Gaming Act on July 13, 2009 that legalized the use of Video Gaming Terminals in liquor licensed establishments including bars, restaurants, truck stops and certain fraternal and veterans' organizations. In the part of Illinois that affects the Dubuque market, the first year of operation of video gaming terminals generated \$1 million in revenue monthly. The use of video gaming terminals has now grown to \$9.4 million monthly for the five counties closest to Dubuque and in a direct line with Rockford, IL, which has limited revenue to the gaming market in Dubuque. The Q Casino and Diamond Jo Casino average monthly revenue is \$10.8 million. The number VGT machines have increased by 84% since 2013. The five counties in Illinois had 1037 machines in 2013 and currently have 1906 machines. Currently, Q Casino has 833 Slot Machines and Diamond Jo has 916 for a total of 1,749 or 9% less. **This is a similar impact of building approximately two more casinos halfway between Dubuque and Rockford.** The revised DRA gaming projections include minimal growth in revenues over the next five years with a growth rate of 1% in FY 2020 and FY 2021 and a growth rate of 0% in FY 2022 and beyond.

3. New multi-residential property class in Fiscal Year 2017.

- a. Beginning in FY 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback. Multi-residential property includes apartments with 3 or more units. Rental properties of 2 units were already classified as residential property. The State of Iowa will not backfill property tax loss from the rollback on multi-residential property.

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	\$ 331,239
FY 2018	82.50%	\$ 472,127
FY 2019	78.75%	\$ 576,503
FY 2020	75.00%	\$ 696,046
FY 2021	71.25%	\$ 614,319
FY 2022	67.50%	\$ 952,466
FY 2023	63.75%	\$ 1,018,664
FY 2024	55.63%	\$ 1,187,123
Total		\$5,848,487

This annual loss in tax revenue of \$696,046 in FY 2020 and \$1,187,123 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose \$5,848,487 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

4. Fiscal Year 2020.

The hiring freeze ended during Fiscal Year 2019 with most of the positions funded only a partial fiscal year in FY 2019, so these will be additional new costs in Fiscal Year 2020 of \$382,470.

5. Debt Reduction

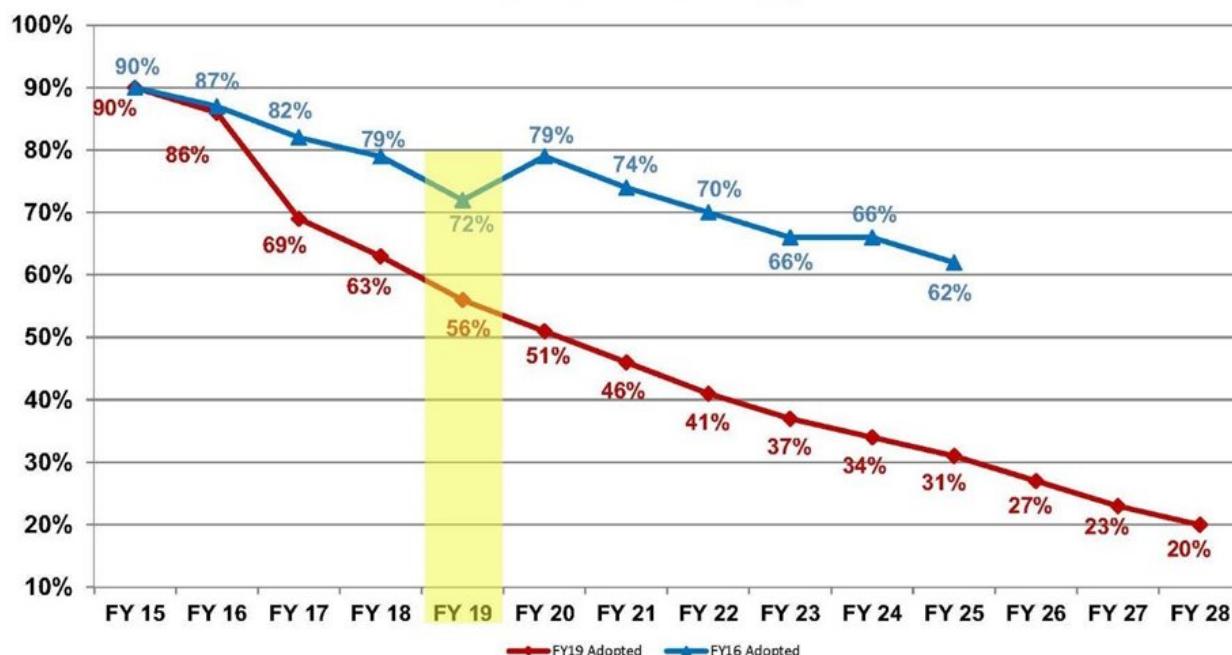
- a. Outstanding G.O. debt (including tax increment debt, economic development projects TIF rebates remaining payments and general fund lease agreement) on June 30, 2019 will be \$129,940,743 (56.40% of the statutory debt limit) leaving an available debt capacity of \$96,572,012 (43.60%). In FY 2018 the City was at 63.42% of statutory debt limit, so 56.40% in FY 2019 is a 7.02 percent decrease in use of the statutory debt limit.

The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2019 will have a balance of \$141,390,905. The total City indebtedness as of June 30, 2019, is projected to be \$266,331,648. **The total City indebtedness as of June 30, 2018, was \$271,788,100. In FY 2019, the City will have a projected \$5,456,452 (-2.0%) less in debt.**

In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The FY 2019 budget achieved that target throughout the 5-year CIP and also substantially beat overall debt reduction targets over the next five and ten-year periods. **The Fiscal Year 2020 review of Capital Improvement Budget requests is not yet complete, so there are no revised Fiscal Year 2020 debt projections as of yet. In addition, these debt projections do not include any general obligation debt for the Five Flags Renovation.**

b. You can see that based on the FY 2019 budget process, the Mayor and City Council have significantly impacted the City's use of the statutory debt limit established by the State of Iowa. In Fiscal Year 2015, the City of Dubuque used 90% of the statutory debt limit. In Fiscal Year 2019, the use of the statutory debt limit would be 56%, and by the end of the current recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2023, the City of Dubuque would be at 37% of the statutory debt limit. Projections out 10 years to Fiscal Year 2028 show the City of Dubuque at 20% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

Statutory Debt Limit Used (as of June 30th)



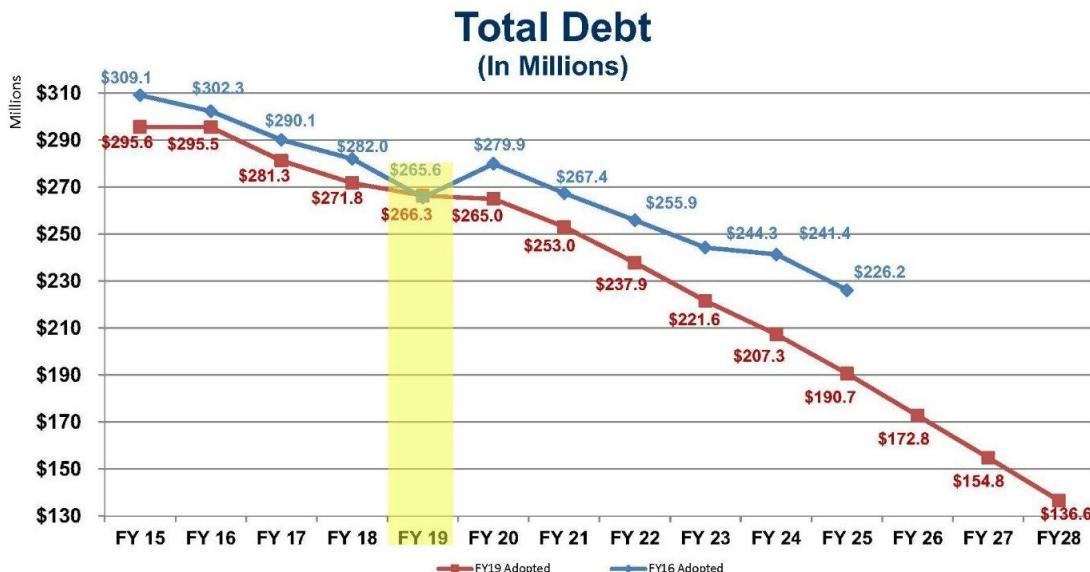
c. The following chart demonstrates that the relative position pertaining to use of the statutory debt limit of the City of Dubuque for Fiscal Year 2020 (based on the Fiscal Year 2019 budget process) to the other cities in Iowa for Fiscal Year 2018 with a population over 50,000:

Legal Debt Limit Comparison for Eleven Largest Iowa Cities

Rank	City	Amount of Debt Against 5% Legal Debt Limit	Percentage of legal debt limit utilized
11	Des Moines	\$416,130,930	73.03%
10	Sioux City	\$144,100,000	67.47%
9	Davenport	\$211,165,000	63.87%
8	Waterloo	\$108,225,490	56.54%
7	Cedar Rapids	\$271,585,000	52.43%
6	Ankeny	\$126,830,000	51.65%
5	W. Des Moines	\$184,720,000	51.39%
4	Dubuque (FY20)	\$115,141,469	50.96%
3	Ames	\$65,480,000	31.30%
2	Council Bluffs	\$68,725,096	28.40%
1	Iowa City	\$66,945,000	24.37%
Average w/o Dubuque		\$166,390,652	50.04%

In March 2018, the projected use of the statutory debt limit as of June 30, 2019, was 56.40%, which remains unchanged. The projection for FY 2020 is 50.96%. Of the eleven cities in Iowa with a population more than 50,000, Dubuque will have the fourth lowest use of statutory debt limit. The highest city (Des Moines) is 43.3% higher than Dubuque and the average of the other ten cities 1.8% lower than Dubuque.

d. The total amount of debt for the City of Dubuque by the end of the FY 2019 Five Year Capital Improvement Program (CIP) budget would be \$219.6 million (37% of the statutory debt limit) and the projection is to be at \$136.6 million (20% of statutory debt limit) within 10 years.



e. After all planned expenditures plus an additional \$1,050,000 added to the fund balance in FY 2019, the City of Dubuque will have a general fund reserve of 19.76 percent of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy or 22.02 percent of general fund revenues as computed by the methodology used by Moody's Investors Service. The general fund reserve cash balance is projected to be \$11,384,325 on June 30, 2019. The City of Dubuque will increase the General Fund working balance or operating reserve by a minimum of \$1,000,000 in FY 2020. In subsequent years, the City should add to the operating reserve until 20% is maintained consistently. In Fiscal Year 2017, the City had projected reaching this consistent and sustainable 20% reserve level in Fiscal Year 2022. Now this projection is this level will be reached in Fiscal Year 2019, three years ahead of schedule.

General Fund Reserve Projections:

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Contribution	\$600,000	\$1,050,000	\$1,050,000	\$1,000,000	\$100,000	\$100,000	\$100,000
City's Spendable General Fund Cash Reserve Fund Balance	\$14,172,661	\$16,460,491	\$15,485,326	\$16,185,326	\$16,285,326	\$16,385,326	\$16,485,326
% of Projected Revenue (Moody's)	20.09%	23.81%	22.02%	22.86%	22.93%	23.46%	22.92%

6. Health Insurance

The City portion of health insurance expense is projected to decrease from \$1,193 per month per contract to \$903 per month per contract (based on 572 contracts) in FY 2020 (general fund savings of \$1,218,758). The City of Dubuque is self-insured, and actual expenses are paid each year with the City only having stop-loss coverage for major claims. In FY 2017, The City went out for bid for third party administrator and the estimated savings has resulted from the new contract and actual claims paid. During FY 2019, the City went out for bid for third party administrator for the prescription drug plan

and there will be savings resulting from the bid award. Estimates for FY 21-24 have been increased by 5.62 percent per year.

In September and October 2018, the City of Dubuque launched a new interactive budget simulation tool called Balancing Act. The online simulation invites community members to submit their own version of a balanced budget under the same constraints faced by City Council, respond to high-priority budget input questions, and leave comments. The Budget Office conducted community outreach with the new tool via print and digital marketing and presentations to the Institute of Managerial Accountants, Point Neighborhood Association, Young Professionals, Community Development Advisory Commission, Downtown Neighborhood, and at City Expo.

In November 2018, City staff hosted an evening public budget input meeting at the City Council Chambers in the Historic Federal Building. The Budget Office conducted community outreach with the new budget simulator tool to the Kiwanis Club and North End Neighborhood Association.

In December 2018, City staff presented the new budget simulation tool at the December 3, 2018 City Council meeting and hosted a Budget Simulator Workshop at the Carnegie-Stout Public Library in the Aigler Auditorium on December 8, 2018.

A total of 321 community members attended the budget presentations. There have been 870 page views of the Balancing Act budget simulator tool and 125 budgets have been submitted by the public as of December 10, 2018. The input provided will be analyzed by City staff and evaluated by the City Manager for inclusion in the Fiscal Year 2020 budget recommendation as deemed appropriate.

During Fiscal Year 2016, the City launched a web based open data platform which can be found at www.dollarsandcents.cityofdubuque.org. The City of Dubuque's Open Budget application provides an opportunity for the public to explore and visually interact with Dubuque's operating and capital budgets. This application is in support of the five-year organizational goal of a financially responsible city government and high-performance organization and allows users with and without budget data experience, to better understand expenditures in these categories.

During Fiscal Year 2017, an additional module was added to the open data platform which included an interactive checkbook which will allow citizens to view the City's payments to vendors. The final step will be adding performance measures to the open data platform to allow citizens to view outcomes of the services provided by the City.

There will be six City Council special meetings prior to the adoption of the FY 2020 budget before the state mandated deadline of March 15, 2019.

I concur with the recommendation and respectfully request Mayor and City Council approval.



Michael C. Van Milligen

MCVM:jml

Attachment

cc: Crenna Brumwell, City Attorney
Cori Burbach, Assistant City Manager
Teri Goodman, Assistant City Manager
Jennifer Larson, Budget Director

Operating Budget Guidelines

The Policy Guidelines are developed and adopted by City Council during the budgeting process to provide targets or parameters within which the budget recommendation will be formulated, in the context of the City Council Goals and Priorities established in August 2018. The final budget presented by the City Manager may not meet all these targets due to changing conditions and updated information during budget preparation. To the extent the recommended budget varies from the guidelines, an explanation will be provided in the printed budget document. By State law, the budget that begins July 1, 2019 must be adopted by March 15, 2019.

A. CITIZEN PARTICIPATION

GUIDELINE

To encourage citizen participation in the budget process, City Council will hold multiple special meetings in addition to the budget public hearing for the purpose of reviewing the budget recommendations for each City department and requesting public input following each departmental review.

The budget will be prepared in such a way as to maximize its understanding by citizens. Copies of the recommended budget documents will be accessed via the following:

- The City Clerk's office, located in City Hall (printed)
- The government documents section at the Carnegie Stout Public Library (printed)
- On the City's website at www.cityofdubuque.org (digital)
- CD copy of the budget on CD, available upon request (digital)

Opportunities are provided for citizen input prior to formulation of the City Manager's recommended budget and will be provided again prior to final Council adoption, both at City Council budget special meetings and at the required budget public hearing.

Timeline of Public Input Opportunities

September - October 2018 During September 2018, the City of Dubuque launched a new interactive budget simulation tool called [Balancing Act](#). The online

simulation invites community members to submit their own version of a balanced budget under the same constraints faced by City Council, respond to high-priority budget input questions, and leave comments. The Budget Office conducted community outreach with the new tool via print and digital marketing and presentations to Institute of Managerial Accountants, Point Neighborhood Association, Young Professionals, Community Development Advisory Commission, Downtown Neighborhood, and at City Expo.

November 2018 City staff hosted an evening public budget input meeting at the City Council Chambers in the Historic Federal Building. The Budget Office conducted community outreach with the new budget simulator tool to Kiwanis Club and North End Neighborhood Association.

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Open Budget

URL: www.dollarsandcents.cityofdubuque.org

During Fiscal Year 2016, the City launched a web based open data platform. The City of Dubuque's Open Budget application provides an opportunity for the public to explore and visually interact with Dubuque's operating and capital budgets. This application is in support of the five-year organizational goal of a financially responsible city government and high-performance organization and allows users with and without budget data experience, to better understand expenditures in these categories.

During Fiscal Year 2017, an additional module was added to the open data platform which included an interactive checkbook which will allow citizens to view the City's payments to vendors. The final step will be adding performance measures to the open data platform to allow citizens to view outcomes of the services provided by the City.

Taxpayer Receipt

URL: <http://dubuque.abalancingact.com/fy2020-estimated-taxpayer-receipt>

During Fiscal Year 2019, the City launched an online application which allows users to generate an estimate of how their tax dollars are spent. The tool uses data inputted by the user such as income, age, taxable value of home, and percentage of goods purchased with City limits. The resulting customized receipt demonstrates an estimate of how much in City taxes the user contributes to Police, Fire, Library, Parks, and other city services. This tool is in support of the City Council goal of a financially responsible and high-performance organization and addresses a Council-identified outcome of providing opportunities for residents to engage in City governance and enhance transparency of City decision-making.

B. SERVICE OBJECTIVES AND SERVICE LEVELS

GUIDELINE

The budget will identify specific objectives to be accomplished during the budget year, July 1 through June 30, for each activity of the City government. The objectives serve as a commitment to the citizens from the City Council and City organization and identify the level of service which the citizen can anticipate.

C. TWO TYPES OF BUDGET DOCUMENTS TO BE PREPARED

GUIDELINE

Two types of budget documents will be prepared for public dissemination. The recommended City operating budget for Fiscal Year 2020 will consist of a Recommended City Council Policy Budget that is a collection of information that has been prepared for department hearings and a Residents Guide to the Recommended FY 2020 Budget. These documents will be available in early February.

Recommended City Council Policy Budget The purpose of this documents is to focus attention on policy decisions involving what services the City government will provide, who will pay for them, and the implications of such decisions. The document will emphasize objectives, accomplishments and associated costs for the budget being recommended by the City Manager.

The Recommended City Council Policy Budget will include the following information for each department:

- Highlights of prior year's accomplishments and Future Year's Initiatives
- a financial summary
- a summary of improvement packages requested and recommended
- significant line items
- capital improvement projects in the current year and those recommended over the next five years
- organizational chart for larger departments and major goals, objectives and performance measures for each cost center within that department
- line item expense and revenue financial summaries.

The Residents Guide This section of the Recommended FY 2020 Budget will be a supplementary composite of tables, financial summaries and explanations. It will include the operating and capital budget transmittal messages and the adopted City Council Budget Policy Guidelines. Through graphs, charts and tables it presents financial summaries which provide an overview of the total operating and capital budgets.

D. ADOPT A BALANCED BUDGET

GUIDELINE

The City will adopt a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources. The City will pay for all current expenditures with current revenues.

E. BALANCE BETWEEN SERVICES AND TAX BURDEN

GUIDELINE

The budget should reflect a balance between services provided and the burden of paying taxes and/or fees for those services. It is not possible or desirable for the City to provide all the services requested by individual citizens. The City must consider the ability of citizens to pay for services in setting service levels and priorities.

F. MAINTENANCE EXISTING LEVEL OF SERVICE

GUIDELINE

To the extent possible with the financial resources available, the City should attempt to maintain the existing level of services. As often as reasonably possible, each service should be tested against the following questions:

- (a) Is this service truly necessary?
- (b) Should the City provide it?
- (c) What level of service should be provided?
- (d) Is there a better, less costly way to provide it?
- (e) What is its priority compared to other services?
- (f) What is the level of demand for the service?
- (g) Should this service be supported by property tax, user fees, or a combination?

G. IMPROVE PRODUCTIVITY

GUIDELINE

Continue efforts to stretch the value of each tax dollar and maximize the level of City services purchased with tax dollars through continual improvements in efficiency and effectiveness. Developing innovative and imaginative approaches for old tasks, reducing duplication of service effort, creative application of new technologies, and more effective organizational arrangements are approaches to this challenge.

H. USE OF VOLUNTEERS

DISCUSSION

To respect citizens who must pay taxes, the City must seek to expand resources and supplement service-delivery capacity by continuing to increase direct citizen involvement with service delivery. Citizens are encouraged to assume tasks previously performed or provided by City government. This may require the City to change and expand the approach to service delivery by providing organizational skills and training and coordinating staff, office space, meeting space, equipment, supplies and materials -- rather than directly providing more expensive full-time City staff. Activities in which citizens can continue to take an active role include: Library, Recreation, Parks, Five Flags Center, and Police.

GUIDELINE

Future maintenance of City service levels may depend partially or largely on volunteer citizen staffs. Efforts shall continue to identify and implement areas of City government where (a) volunteers can be utilized to supplement City employees to maintain service levels (i.e., Library, Recreation, Parks, Police) or (b) service delivery can be adopted by to non-government groups and sponsors -- usually with some corresponding financial support.

I. RESTRICTIONS ON INITIATING NEW SERVICE

GUIDELINE

New service shall only be considered: (a) when additional revenue or offsetting reduction in expenditures is proposed; or (b) when mandated by state or federal law.

J. SALARY INCREASES OVER THE AMOUNT BUDGETED SHALL BE FINANCED FROM BUDGET REDUCTIONS IN THE DEPARTMENT(S) OF THE BENEFITING EMPLOYEES

DISCUSSION

The recommended budget includes salary amounts for all City employees. However, experience shows that budgeted amounts are often exceeded by fact finder and/or arbitrator awards. Such "neutrals" do not consider the overall financial capabilities and needs of the community and the fact that the budget is carefully balanced and fragile. Such awards have caused overdrawn budgets, deferral of necessary budgeted expenditures, expenditure of working balances and reserves, and have generally reduced the financial condition or health of the City government. To protect the financial integrity of the City government, it is recommended the cost of any salary adjustment over the amount financed in the budget is paid for by reductions in the budget of the department(s) of the benefiting employees.

The City has five collective bargaining agreements. The current contracts expire as follows:

Bargaining Unit	Contract Expires
Teamsters Local Union No. 120	June 30, 2022
Teamsters Local Union No. 120 Bus Operators	June 30, 2022
Dubuque Professional Firefighters Association	June 30, 2022
Dubuque Police Protective Association	June 30, 2018
International Union of Operating Engineers	June 30, 2022

GUIDELINE

Salary increases over the amount budgeted for salaries shall be financed from operating budget reductions in the department(s) of the benefiting employees.

K. THE AFFORDABLE CARE ACT

GUIDELINE

The Affordable Care Act is a health care law that aims to improve the current health care system by increasing access to health coverage for Americans and introducing new protections for people who have health insurance. The Affordable Care Act (ACA) was signed into law on March 23, 2010.

Under the ACA, employers with more than 50 full-time equivalent employees must provide affordable "minimum essential coverage" to full-time equivalent employees. The definition of a full-time equivalent employee under the Affordable Care Act is any employee that works 30 hours per week or more on average over a twelve-month period (1,660 hours or more). There is a twelve-month monitoring period for part-time

employees. If a part-time employee meets or exceeds 30 hours per week on average during that twelve-month period, the City must provide health insurance.

On July 2, 2013, the Treasury Department announced that it postponed the employer shared responsibility mandate for one year. Based on the initial requirements of the Affordable Health Care Act, the Fiscal Year 2014 budget provided for insurance coverage effective February 1, 2014 for several part-time employees. In addition, the Fiscal Year 2014 budget provided for making several part-time positions full-time on June 1, 2014.

Due to the delay of the employer shared responsibility mandate for the Affordable Health Care Act, the City delayed providing insurance coverage for eligible part-time employees and delayed making eligible part-time positions full-time until January 1, 2015. The Standard Measurement Period was delayed from January 1, 2013 through December 31, 2013 to December 1, 2013 through November 30, 2014 with the first provision of health insurance date being January 1, 2015.

The impact of the Affordable Care Act on the City of Dubuque included changing nine part-time positions to full-time (Bus Operators (4), Police Clerk Typist (1), Building Services Custodians (3), and Finance Cashier (1) in Fiscal Year 2016. In addition, nine part-time positions were offered health insurance benefits due to working more than 1,560 hours (Bus Operators (4), Golf Professional, Assistant Golf Professional, Golf Maintenance Worker, Parks Maintenance Worker, and Water Meter Service Worker). The number of these part-time positions with health insurance benefits has been reduced as employees in these positions accept other positions or leave employment with the City of Dubuque. As of December 7, 2018, there are four part-time positions with health insurance benefits that remain which include the Golf Professional, Assistant Golf Professional, Parks Maintenance Worker, and Water Meter Service Worker.

L. HIRING FREEZE

GUIDELINE

The hiring freeze ended during Fiscal Year 2019 with most of the positions funded only a partial fiscal year in FY 2019, the additional new costs in Fiscal Year 2020 are as follows:

Department	Position	FY 2020 Cost	FTE
Human Rights	Full-time Community Engagement Coordinator	\$40,886	1.00
Human Rights	Full-time Training/Workforce Development	\$40,886	1.00
Park	Full-time Assistant Horticulturalist	\$40,189	1.00
Park/Public Works	Full-time Assistant Horticulturalist	\$40,189	1.00
Park	Full-time Maintenance Worker	\$54,140	1.00
City Manager's Office	Part-time Management Intern (ICMA)	\$16,806	0.60
City Manager's Office	Full-time Secretary	\$30,124	1.00
Information Services	Full-time Help Desk Technical Support	\$31,858	1.00
Engineering	Full-time Traffic Engineering Assistant	\$58,055	1.00
Police	Full-time Records Clerk	\$29,337	1.00
	Total Additional FY 2020 Cost	\$382,470	9.60

M. BALANCE BETWEEN CAPITAL AND OPERATING EXPENDITURES

GUIDELINE

The provision of City services in the most economical and effective manner requires a balance between capital (with emphasis upon replacement of equipment and capital projects involving maintenance and reconstruction) and operating expenditures. This balance should be reflected in the budget each year.

N. USER CHARGES

DISCUSSION

User charges or fees represent a significant portion of the income generated to support the operating budget. It is the policy that user charges or fees be established when possible so those who benefit from a service or activity also help pay for it. Municipal utility funds have been established for certain activities, which are intended to be self-supporting. Examples of utility funds include Water User Fund, Sewer User Fund, Stormwater User Fund, Refuse Collection Fund, and Parking Fund. In other cases, a user charge is established after the Council determines the extent to which an activity must be self-supporting. Examples of this arrangement are fees for swimming, golf, recreation programs, and certain inspection programs such as rental inspections and Building Department licensing.

The Stormwater User Fund is fully funded by stormwater use fees. The General Fund will continue to provide funding for the stormwater fee subsidies which provide a 50% subsidy for the stormwater fee charged to property tax exempt properties and low-to-moderate income residents and a 75% subsidy for residential farms.

GUIDELINE

User fees and charges should be established where possible so that those who utilize or directly benefit from a service, activity or facility also help pay for it.

User fees and charges for each utility fund (Water User Fund, Sewer User Fund, Stormwater User Fund, Refuse Collection Fund, and Parking Fund) shall be set at a level that fully supports the total direct and indirect cost of the activity, including the cost of annual depreciation of capital assets, the administrative overhead to support the system and financing for future capital improvement projects.

The following chart shows activities with user charges and the percentage the activity is self-supporting.

Activity	Percent Self Supporting			
	FY17 Actual	FY18 Actual	FY19 Adopted	FY20 Recomm'd
Adult Athletics	85.6%	82.6%	74.3%	74.9%
McAleece Concessions	113.9%	130.3%	122.8%	144.2%
Youth Sports	21.3%	24.1%	20.8%	16.9%
Therapeutic & After School	5.4%	6.8%	13.7%	35.0%
Recreation Classes	90.3%	81.1%	75.8%	72.7%
Swimming	59.1%	67.5%	67.6%	68.2%

Golf	98.8%	99.0%	106.1%	100.6%
Port of Dubuque Marina	64.1%	70.8%	84.0%	74.1%
Park Division	16.7%	14.0%	16.2%	17.0%
Library	5.0%	3.8%	3.5%	3.2%
Airport	82.2%	84.5%	84.2%	86.5%
Building Inspections	84.3%	94.4%	82.5%	83.3%
Planning Services	43.3%	44.4%	43.9%	46.7%
Health Food/Environmental Inspections	57.6%	56.7%	52.6%	71.5%
Animal Control	57.7%	66.4%	61.4%	59.7%
Housing - General Inspection	86.6%	53.7%	88.5%	94.9%
Federal Building Maintenance	80.2%	85.0%	79.0%	85.1%

O. ADMINISTRATIVE OVERHEAD RECHARGES

DISCUSSION

While the Enterprise Funds have contributed to administrative overhead, the majority has been provided by the General Fund. This is not reasonable and unduly impacts property taxes, which causes a subsidy to the Enterprise Funds. Prior to FY 2013, the administrative overhead was charged by computing the operating expense budget for each enterprise fund and dividing the result by the total City-wide operating expense budget which resulted in the following percentages of administrative overhead charged to each enterprise fund: Water 5.32%; Sanitary Sewer 4.84%; Stormwater 0.55%; Solid Waste 2.83%; Parking 1.71%; and Landfill 2.71%. The adopted Fiscal Year 2013 budget changed the administrative overhead to be more evenly split between the general fund and enterprise funds and is phased in over many years.

The Fiscal Year 2018 administrative overhead formula was recommended modified. The modification removed Neighborhood Development, Economic Development and Workforce Development from all recharges to utility funds. In addition, the Landfill calculation is modified to remove GIS and Planning.

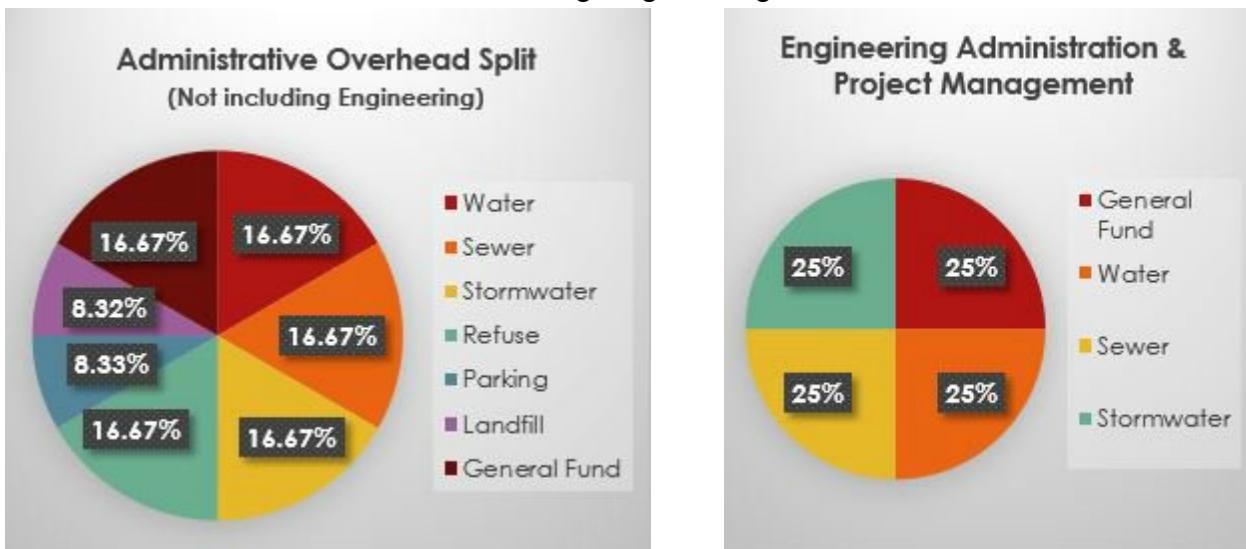
In Fiscal Year 2020, the general fund is recommended to support \$3,401,634 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

GUIDELINE

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Planning, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

When the overhead recharges are fully implemented, the split of the cost of administrative overhead excluding Engineering will be as follows:



P. OUTSIDE FUNDING

DISCUSSION

The purpose of this guideline is to establish the policy that the City should aggressively pursue outside funding to assist in financing its operating and capital budgets. However, the long-term commitments required for such funding must be carefully evaluated before any agreements are made. Commitments to assume an ongoing increased level of service or level of funding once the outside funding ends must be minimized.

GUIDELINE

To minimize the property tax burden, the City of Dubuque will make every effort to obtain federal, state and private funding to assist in financing its operating and capital budgets. However, commitments to guarantee a level of service or level of funding after the outside funding ends shall be minimized. Also, any matching funds required for capital grants will be identified.

Q. GENERAL FUND OPERATING RESERVE (WORKING BALANCE)

DISCUSSION

An operating reserve or working balance is an amount of cash, which must be carried into a fiscal year to pay operating costs until tax money, or other anticipated revenue comes in. Without a working balance, there would not be sufficient cash in the fund to meet its obligations and money would have to be borrowed. Working balances are not available for funding a budget; they are required for cash flow (i.e., to be able to pay bills before taxes are collected).

Moody's Investor Service recommends a factor of 20 percent for "AA" rated cities. In May 2015, Moody's Investors Service downgraded Dubuque's general obligation bond rating from Aa2 to Aa3 and removed the negative outlook. This followed two bond rating upgrades in 2003 and 2010, and one bond rating downgrade in 2014. In announcing the bond rating downgrade, Moody's noted that the City's general fund balance/reserve declined.

Fiscal Year	Fund Reserve (As percent of General Fund revenues)	Reason for change from previous FY
FY 2013	21.08%	
FY 2014	14.87%	Decrease due to planned capital expenditures of \$4.1m in FY14
FY 2015	14.87%	Unchanged
FY 2016	17.52%	Increase due to capital projects not expended before the end of the FY and increase in general fund revenue
FY 2017	20.09%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2018	23.81%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2019	22.02%	Decrease due to planned capital expenditures

The City of Dubuque has historically adopted a general fund reserve policy as part of the Fiscal and Budget Policy Guidelines which are adopted each year as part of the budget process.

During Fiscal Year 2013, the City adopted a formal Fund Reserve Policy. Per the policy for the General Fund, the City will maintain a minimum fund balance of at least 10 percent of the sum of (a) annual operating expenditures not including interfund transfers in the General Fund less (b) the amounts levied in the Trust and Agency fund and the Tort Liability Fund ("Net General Fund Operating Cost"). The City may increase the minimum fund balance by a portion of any operating surplus above the carryover balance of \$200,000 that remains in the General Fund at the close of each fiscal year. The City shall continue to add to the General Fund minimum balance when additional funds are available until 20 percent of Net General Fund Operating Cost is reached.

After all planned expenditures plus an additional \$1,050,000 added to the fund balance in FY 2019, the City of Dubuque will have a general fund reserve of 19.76 percent of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy or 22.02 percent of general fund revenues as computed by the methodology used by Moody's Investors Service. The general fund reserve cash balance is projected to be \$11,384,325 on June 30, 2019.

GUIDELINE

The guideline of the City of Dubuque is to increase the General Fund working balance or operating reserve by a minimum of \$1,000,000 in FY 2020. In subsequent years, the City should add to the operating reserve until 20% is maintained consistently. In Fiscal Year 2017, the City had projected reaching this consistent and sustainable 20% reserve level in Fiscal Year 2022. Now this projection is this level will be reached in Fiscal Year 2019, three years ahead of schedule.

General Fund Reserve Projections:

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Contribution	\$600,000	\$1,050,000	\$1,050,000	\$1,000,000	\$100,000	\$100,000	\$100,000
City's Spendable General Fund Cash Reserve Fund Balance	\$14,172,661	\$16,460,491	\$15,485,326	\$16,185,326	\$16,285,326	\$16,385,326	\$16,485,326

% of Projected Revenue (Moody's)	20.09%	23.81%	22.02%	22.86%	22.93%	23.46%	22.92%
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R. USE OF UNANTICIPATED, UNOBLIGATED, NONRECURRING INCOME

DISCUSSION

Occasionally, the City receives income that was not anticipated and was not budgeted. Often, this money is non-recurring and reflects a one-time occurrence which generated the unanticipated increase in income.

Non-recurring income must not be spent on recurring expenses. This would result in a funding shortfall in the following budget year before even starting budget preparation. However, eligible non-recurring expenditures would include capital improvements and equipment purchases.

GUIDELINE

Nonrecurring un-obligated income shall be spent only for nonrecurring expenses. Capital improvement projects and major equipment purchases tend to be nonrecurring expenditures.

S. USE OF "UNENCUMBERED FUND BALANCES"

DISCUSSION

Historically, 100% of a budget is not spent by the end of the fiscal year and a small unencumbered balance remains on June 30th. In addition, income sometimes exceeds revenue estimates or there are cost savings resulting in some unanticipated balances at the end of the year. These amounts of un-obligated, year-end balances are "carried over" into the new fiscal year to help finance it.

The FY 2019 General Fund budget, which went into effect July 1, 2018, anticipated a "carryover balance" of \$200,000 or approximately 2 percent of the General Fund. For multi-year budget planning purposes, these guidelines assume a carryover balance of \$200,000 in FY 2020 through FY 2024.

GUIDELINE

Carryover General Fund balance shall be used to help finance the next fiscal year budget and reduce the demand for increased taxation. The available carryover General Fund balance shall be anticipated not to exceed \$200,000 for FY 2020 and beyond through the budget planning period. Any amount over that shall be programmed in the next budget cycle as part of the capital improvement budgeting process.

T. PROPERTY TAX DISCUSSION

I. ASSUMPTIONS - RESOURCES

1. Local, Federal and State Resources

a. Cash Balance. Unencumbered funds or cash balances of \$200,000 will be available in FY 2020 and each succeeding year to support the operating budget.

b. Sales Tax Revenue. By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2020. Sales tax receipts are projected to increase 2.8 percent over FY 2019 budget (+\$123,514) and 1.00 percent over FY 2019 actual of \$4,440,884 based on FY 2019 revised revenue estimate of \$4,440,884 which includes a reconciliation payment from the State of Iowa of \$217,699 received in November 2018, increased 1.0 percent to calculate the FY 2020 budget, and then increased at an annual rate of 1.0 percent per year beginning in FY 2021. The estimates received from the State of Iowa show a 4.35% decrease in the first two payments estimated for FY 2020 as compared to the first two payments budgeted for FY 2019. The following chart shows the past four years of actual sales tax funds and projected FY 2020 for the General Fund:

Sales Tax Funds	FY16	FY17	FY18	FY19	FY20
PY Quarter 4 (Half)	\$818,018	\$748,170	\$748,108	\$732,174	\$700,311
Quarter 1	\$1,102,922	\$1,112,755	\$1,080,294	\$1,066,816	\$1,098,820
Quarter 2	\$1,136,167	\$1,146,296	\$1,109,978	\$1,098,596	\$1,131,553
Quarter 3	\$960,705	\$960,626	\$939,923	\$954,021	\$982,642
Quarter 4 (Half)	\$374,085	\$374,054	\$366,087	\$371,578	\$382,726
Reconciliation	\$255,657	\$103,185	\$77,018	\$217,699	\$190,000
Total	\$4,647,554	\$4,445,085	\$4,321,408	\$4,440,884	\$4,486,053
% Change	+10.10%	-4.36%	-2.78%	+2.76%	+1.00%

c. Hotel/Motel Tax Revenue. Hotel/motel tax receipts are projected to increase 3.03 percent (\$71,948) over FY 2019 budget and 7.80 percent over FY 2019 re-estimated receipts of \$2,270,643 based on FY19 being low due to an extremely wet fall and the weather pattern not expected to continue in FY 20, and then increase at an annual rate of 3 percent per year.

d. FTA Revenue. Federal Transportation Administration (FTA) transit operating assistance is anticipated to decrease 11.2 percent or \$148,416 from FY 2019 budget based on the revised FY 2019 budget received from the FTA. Federal operating assistance is now based on a comparison of larger cities which has resulted in a decrease of funding. Previously the allocation was based on population and population density.

e. Miscellaneous Revenue. Miscellaneous revenue has been estimated at 2 percent growth per year over budgeted FY 2019.

f. Building Fee Revenue. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase \$30,918 from \$629,547 in FY 2019 to \$660,465 in FY 2020 based on Fiscal Year 2019 building activity to-date.

g. DRA Revenue. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$85,928 from \$4,901,176 in FY 2019 to \$4,987,104 in FY 2020 based on revised projections from the DRA. This follows a \$45,165 increase from budget in FY 2019 and a \$159,046 decrease from budget in FY 2018.

The following is a ten-year history of DRA lease payments to the City of Dubuque:

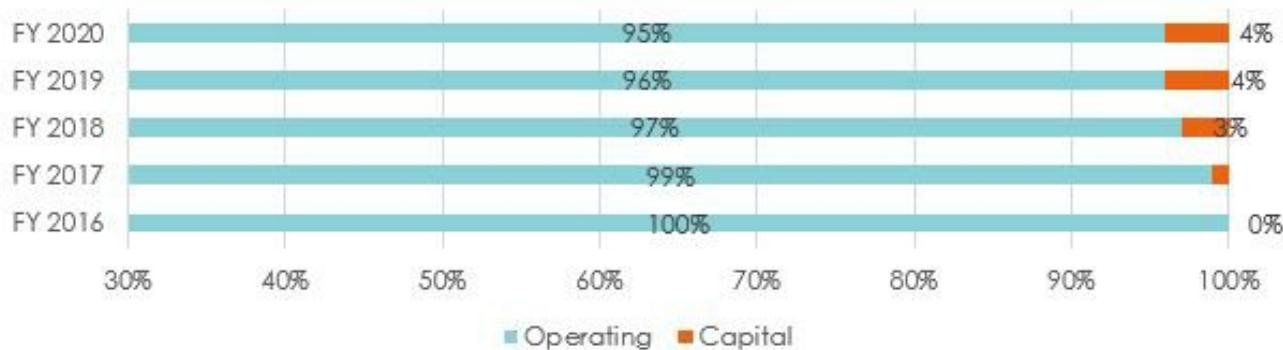
Fiscal Year	DRA Lease Payment	\$ Change	% Change
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FY 2020 estimate	\$4,987,104	+\$85,928	+1.75%
FY 2019 revised	\$4,996,391	+\$140,380	+2.89%
FY 2019 budget	\$4,901,176	+\$45,165	+0.93%
FY 2018 actual	\$4,856,011	+\$18,879	+0.39%
FY 2017 actual	\$4,837,132	-\$195,083	-3.88%
FY 2016 actual	\$5,032,215	-\$155,297	-2.99%
FY 2015 actual	\$5,187,512	-\$158,104	-2.96%
FY 2014 actual	\$5,345,616	-\$655,577	-10.92%
FY 2013 actual	\$6,001,193	+\$3,305	+0.06%
FY 2012 actual	\$5,997,888	-\$345,242	-5.44%
FY 2011 actual	\$6,343,130	-\$477,153	-7.00%
FY 2010 actual	\$6,820,283	-\$1,586,647	-18.87%

The Diamond Jo payment related to the revised parking agreement increased from \$500,000 in FY 2019 to \$567,306 based on Consumer Price Index adjustments since the lease was implemented.

h. DRA Gaming. The split of gaming revenues from taxes and the DRA lease (not distributions) in FY 2020 is recommended to remain at a split of gaming taxes and rents between operating and capital budgets of 96 percent operating and 4 percent capital. When practical in future years, additional revenues will be moved to the capital budget from the operating budget. The following shows the annual split of gaming taxes and rents between operating and capital budgets from FY2016 - FY2020:

Split of Gaming Tax + Revenue Between Operating & Capital Budgets



i. Diamond Jo Revenue. The Diamond Jo Patio lease (\$25,000 in FY 2020) and the Diamond Jo parking privileges (\$567,306 in FY 2020) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.

2. Property Taxes

a. **Residential Rollback.** The residential rollback factor will increase from 55.621 percent to 56.1324 percent or a 0.92 percent increase in FY 2020. The rollback has been estimated to remain the same from Fiscal Years 2021 thru 2024.

The percent of growth from revaluation is to be the same for agricultural and residential property; therefore, if one of these classes has less than 3% growth for

a year, the other class is limited to the same percent of growth. A balance is maintained between the two classes by ensuring that they increase from revaluation at the same rate. In FY 2020, agricultural property had more growth than residential property which caused the rollback factor to increase.

The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner (\$74,230 taxable value in FY 2019 and \$78,301 taxable value in 2020) results in more taxes to be paid per \$1,000 of assessed value. In an effort to keep property taxes low to the average homeowner, the City calculates the property tax impact to the average residential property based on the residential rollback factor and property tax rate. In a year that the residential rollback factor increases, the City recommends a lower property tax rate than what would be recommended had the rollback factor remained the same.

The residential rollback in Fiscal Year 1987 was 75.6481 percent as compared to 56.1324 percent in Fiscal Year 2020. The rollback percent had steadily decreased since FY 1987, which has resulted in less taxable value and an increase in the City's tax rate. However, that trend began reversing in FY 2009 when the rollback reached a low of 44.0803 percent. If the rollback had remained at 75.6481 percent in FY 2019, the City's tax rate would have been \$7.65 per \$1,000 of assessed value instead of \$10.59 in FY 2019.

- b. **State Equalization Order/Property Tax Reform.** There was not an equalization order for commercial or industrial property in Fiscal Year 2020. The Iowa Department of Revenue is responsible for "equalizing" assessments every two years. Also, equalization occurs on an assessing jurisdiction basis, not on a statewide basis.

Commercial and Industrial taxpayers previously were taxed at 100 percent of assessed value; however due to legislative changes in FY 2013, a 95% rollback factor was applied in FY 2015 and a 90% rollback factor will be applied in FY 2016 and beyond. The State of Iowa will backfill the loss in property tax revenue from the rollback and the backfill 100% in FY 2015 through FY 2017 and then the backfill will be capped at the FY 2017 level in FY 2018 and beyond. **The FY 2019 State backfill for property tax loss is estimated to be \$1,032,700.**

Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing. **Beginning in FY 2021, it is assumed that the State will eliminate the backfill over a five-year period.**

The projected reduction of State backfill revenue to the general fund is as follows:

Fiscal Year	State Backfill Reduction
2021	-\$206,540

2022	-\$206,540
2023	-\$206,540
2024	-\$206,540
2025	-\$206,540
Total	-\$1,032,700

FY 2015 was the first year that commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit will be deducted from the property taxes owed and the credit is funded by the State of Iowa. Eligible businesses must file an application with the Assessor's office to receive the credit with a deadline of January 15, 2019 for applications to be considered for FY 2020. The calculation of the credit is dependent on the number of applications that were received and approved statewide versus the amount that was appropriated for the fiscal year, the levy rates for each parcel, and the difference in the commercial/industrial rollback compared to residential rollback. In FY 2015, the Iowa Legislature has appropriated \$50 million for FY15; \$100 million for FY16; and \$125 million for FY17 and thereafter. The estimated initial amount of value that will be used to compute the credit in FY 2015 is \$33,000, FY 2016 is \$183,220, FY 2017 is \$255,857, FY 2018 is \$266,340, and FY 2019 is \$231,603. The basic formula is the value multiplied by the difference in rollbacks of commercial and residential property then divided by one thousand and then multiplied by the corresponding levy rate. The average commercial and industrial properties (\$432,475 Commercial / \$599,500 Industrial) will receive a Business Property Tax Credit from the State of Iowa for the City share of their property taxes of \$148 in FY 2015, \$693 in FY 2016, \$982 in FY 2017, \$959 in FY 2018, and \$843 in FY 2019. Projected at \$929 in FY 2020.

c. **Multi-Residential Property Class/Eliminated State Shared Revenue.** Beginning in FY 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback. Multi-residential property includes apartments with 3 or more units. Rental properties of 2 units were already classified as residential property. The State of Iowa will not backfill property tax loss from the rollback on multi-residential property. The rollback will occur as follows:

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	\$ 331,239
FY 2018	82.50%	\$ 472,127
FY 2019	78.75%	\$ 576,503
FY 2020	75.00%	\$ 696,046
FY 2021	71.25%	\$ 614,319
FY 2022	67.50%	\$ 952,466
FY 2023	63.75%	\$ 1,018,664
FY 2024	55.63%	\$ 1,187,123
Total		\$ 5,848,487

*56.13% = Current residential rollback

This annual loss in tax revenue of \$696,046 in FY 2020 and \$1,187,123 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State.
From Fiscal Year 2017 through Fiscal Year

2024 the City will lose \$5,848,487 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

In addition, the State of Iowa eliminated the:

- Machinery and Equipment Tax Replacement in FY 2003 (-\$200,000)
- Personal Property Tax Replacement in FY 2004 (-\$350,000)
- Municipal Assistance in FY 2004 (-\$300,000)
- Liquor Sales Revenue in FY 2004 (-\$250,000)
- Bank Franchise Tax in FY 2005 (-\$145,000)

The combination of the decreased residential rollback, State funding cuts and increased expenses has forced the City's tax rate to increase since 1987 when the citizens passed a referendum to establish a one percent local option sales tax with 50% of the revenue going to property tax relief.

d. **Taxable Value.** FY 2020 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential	+1.95%
Commercial	+1.71%
Industrial	+2.14%
Multi-Residential	-2.96%
Overall	+0.50%*

*Overall taxable value increased 0.50 percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2020.

e. **Riverfront Property Lease Revenue.** Riverfront property lease revenue is projected to increase by \$219,765 in FY 2020 due to the new Hodge lease payment effective November 2018 and the first full year in FY 2020.

3. Fees, Tax Rates & Services

a. **Franchise Fees.** Natural Gas franchise fees have been projected to increase 5.5 percent over FY18 actual of \$1,147,459 based on the projected growth. Also, Electric franchise fees have been projected to increase 5.5 percent over FY18 actual of \$3,398,709 based on the projected growth. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2021 thru FY 2024.

The franchise fee charged on gas and electric bills increased from 3% to 5%, the legal maximum, on June 1, 2015.

- b. **Property Tax Rate.** For purposes of budget projections only, it is assumed that City property taxes will continue to increase at a rate necessary to meet additional requirements over resources beyond FY 2021.
- c. **Police & Fire Protection.** FY 2020 reflects the twelfth year that payment in lieu of taxes is charged to the Water and Sanitary Sewer funds for Police and Fire Protection. In FY 2020, the Sanitary Sewer fund is charged 0.43% of building value and the Water fund is charged 0.62% of building value, for payment in lieu of taxes for Police and Fire Protection. This revenue is reflected in the General Fund and is used for general property tax relief.

II. ASSUMPTIONS - REQUIREMENTS

- a. Pension Systems.** The Municipal Fire and Police Retirement System of Iowa Board of Trustees City contribution for Police and Fire retirement decreased from 26.02 percent in FY 2019 to 24.41 percent in FY 2020 (general fund savings of \$162,007). Also, the Iowa Public Employee Retirement System (IPERS) City contribution is unchanged from the FY2019 contribution rate of 9.44 percent (no general fund impact). The IPERS employee contribution is also unchanged from the FY 2019 contribution rate of 6.29% (which does not affect the City's portion of the budget). The IPERS rate is anticipated to increase 1 percent each succeeding year.
- b. Collective Bargaining.** Consistent with the already approved collective bargaining agreements for Teamsters Local Union 120, Teamsters Local Union 120 Bus Operators, Dubuque Professional Firefighters Association, and International Union of Operating Engineers, in FY 2020 there is a 1.5% employee wage increase for represented and non-represented employees at a cost of \$550,635 to the General Fund.
- c. Health Insurance.** The City portion of health insurance expense is projected to decrease from \$1,193 per month per contract to \$903 per month per contract (based on 572 contracts) in FY 2020 (general fund savings of \$1,218,758). The City of Dubuque is self-insured, and actual expenses are paid each year with the City only having stop-loss coverage for major claims. In FY 2017, The City went out for bid for third party administrator and the estimated savings has resulted from the new contract and actual claims paid. In addition, firefighters began paying an increased employee health care premium sharing from 10% to 15% and there was a 7% increase in the premium on July 1, 2018. During FY 2019, the City went out for bid for third party administrator for the prescription drug plan and there will be savings resulting from the bid award. Estimates for FY 21-24 have been increased by 5.62 percent per year.
- d. Sick Leave Payout.** FY 2013 was the first year that eligible retirees with at least twenty years of continuous service in a full-time position or employees who retired as a result of a disability and are eligible for pension payments from the pension system can receive payment of their sick leave balance with a maximum payment of 120 sick days, payable bi-weekly over a five-year period. The sick leave payout expense budget in the General Fund in FY 2019 was \$179,120 as compared to FY 2020 of \$188,595, based on qualifying employees officially giving notice of retirement.
- e. Supplies & Services.** General operating supplies and services are estimated to increase 2% over actual in FY 2018. A 2% increase is estimated in succeeding years.

f. Electricity. Electrical energy expense is estimated to have a 1% increase over FY 2018 actual expense, then 2% per year beyond.

g. Natural Gas. Natural gas expense is estimated to have no increase over FY 2018 actual expense, then 2% per year beyond.

h. Travel Dubuque. The Dubuque Area Convention and Visitors Bureau contract will continue at 50% of actual hotel/motel tax receipts.

i. Equipment & Machinery. Equipment costs for FY 2020 are estimated to decrease 15.5% under FY 2018 budget, then remain constant per year beyond.

j. Debt Service. Debt service is estimated based on the tax-supported, unabated General Obligation bond sale for fire truck and franchise fee litigation settlement.

k. Unemployment. Unemployment expense in the General Fund decreased from \$67,502 in FY 2019 to \$54,286 in FY 2020 based on estimated savings from a change in the administration of the reserve.

l. Motor Vehicle Fuel. Motor vehicle fuel is estimated to increase 7% over FY 2019 budget (+ \$158,173), then increase 2.0% per year beyond.

m. Motor Vehicle Maintenance. Motor vehicle maintenance is estimated to decrease 1.4% under FY 2019 budget based on FY 2018 actual, then increase 2.0% per year and beyond.

n. Public Transit. The decrease in property tax support for Transit from FY 2019 to FY 2020 is \$20,512, which reflects decreased expense for health insurance (\$28,982); decrease in workers compensation (\$20,514); decrease in electrical utility (\$17,616); increase in motor vehicle maintenance and diesel fuel (\$65,800); decrease in machinery and equipment (\$212,299) and decreased FTA operating revenue (\$148,416).

The following is a ten-year history of the Transit subsidy:

Fiscal Year	Amount	% Change
2020 Projection	\$1,550,795	-1.31%
2019 Budget	\$1,571,307	-0.10%
2018 Actual	\$1,572,825	34.10%
2017 Actual	\$1,172,885	24.41%
2016 Actual	\$942,752	-13.20%
2015 Actual	\$1,086,080	30.33%
2014 Actual	\$833,302	-20.19%
2013 Actual	\$1,044,171	45.51%
2012 Actual	\$717,611	-33.48%
2011 Actual	\$1,078,726	-7.12%
2010 Actual	\$1,161,393	-7.36%
2009 Actual	\$1,253,638	+17.2%

o. Shipping & Postage. Postage rates for FY 2020 are estimated to increase 1% over FY 2018 actual expense due to postage inventory levels at year-end and proposed cost increases by USPS. A 2.0 percent increase is estimated in succeeding years.

p. Insurance. Insurance costs are estimated to change as follows:

- Workers Compensation is decreasing 8.75% based on the Iowa Workers Compensation law changed effective July 1, 2017. This law change reduced the amount of liability employers incur for certain work-related injuries. In addition, the City is making changes to the administration of Workers Compensation reserve.
- General Liability is increasing 3.70%.
- Damage claims is decreasing 33.71% based on a three year average.
- Property insurance is increasing 13.17%.

q. Housing. The Section 8 Housing subsidy payment from the General Fund is estimated to decrease \$89,283 in FY 2020. In FY 2011, the City approved reducing the number of allowed Section 8 Housing Vouchers from 1,060 to 900 vouchers. This reduction in vouchers was estimated to reduce Section 8 administrative fees from HUD by \$100,000 per year. However, in the transition, the number of vouchers dropped to 803 vouchers. HUD has based the Section 8 administrative fees for FY 2020 on the lower number of vouchers held in FY 2019 which has decreased the amount of revenue received by the Section 8 program in FY 2020. The City is in the process of increasing the Section 8 Housing Vouchers back to 1,072.

r. CATV Fund. The Cable TV Fund no longer funds Police and Fire public education, Information Services, Health Services, Building Services, Legal Services, and City Manager's Office due to reduced revenues from the cable franchise. This is due to Mediacom's conversion from a Dubuque franchise to a state franchise in October 2009 which changed the timing and calculation of the franchise fee payments.

Effective June 2020, Mediacom will no longer contribute to the Public, Educational, and Governmental Access Cable Grant (PEG) Fund, and the City will be responsible for all Cable TV equipment replacement costs.

s. Greater Dubuque Development Corporation. Greater Dubuque Development Corporation support of \$780,613 is budgeted to be paid mostly from Dubuque Industrial Center Land Sales in FY 2020, with \$100,000 to implement the True North strategy paid from the Greater Downtown TIF. In FY 2021 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

PROPERTY TAX IMPACT

The recommended Fiscal Year 2020 property tax rate decrease of 0.97% will have the following impact:

	FY 2020	% Change	\$ Change
Property Tax Rate	\$10.4856	-0.97%	-\$0.1029
Average Residential Payment	\$770.17	+0.00%	+\$0
Average Commercial Payment	\$3,258.81	-0.59%	-\$ 19.42
Average Industrial Property	\$4,835.02	-0.72%	-\$ 34.88
Average Multi-Residential Property	\$1,763.85	-5.69%	-\$106.36

Historical Impact on Tax Askings and Average Residential Property Tax Rates

The following is a historical City tax rate comparison. The average percent change in tax rate from 1987 - 2020 is -0.92%.

Historic Impact on Tax Askings & Average Residential Property Tax Rates



Historical:

Fiscal year	City Tax Rate	% Change in Tax Rate	Fiscal year	City Tax Rate	% Change in Tax Rate
FY 1987	14.5819		FY 2004	10.273	0.60%
FY 1988	13.95	-4.33%	FY 2005	10.072	-1.96%
FY 1989	11.8007	-15.41%	FY 2006	9.6991	-3.70%
FY 1990	11.6891	-0.95%	FY 2007	9.9803	2.90%
FY 1991	12.266	4.94%	FY 2008	10.3169	3.37%
FY 1992	12.7741	4.14%	FY 2009	9.969	-3.37%
FY 1993	12.4989	-2.15%	FY 2010	9.8577	-1.12%
FY 1994	12.6059	0.86%	FY 2011	10.0274	1.72%
FY 1995	11.7821	-6.54%	FY 2012	10.4511	4.22%
FY 1996	11.7821	0.00%	FY 2013	10.7848	3.19%
FY 1997	11.3815	-3.40%	FY 2014	11.0259	2.23%
FY 1998	11.4011	0.17%	FY 2015	11.0259	0%
FY 1999	11.0734	-2.87%	FY 2016	11.0259	0%
FY 2000	10.716	-3.23%	FY 2017	11.1674	1.28%
FY 2001	11.0671	3.28%	FY 2018	10.8922	-2.46%
FY 2002	10.7608	-2.77%	FY 2019	10.5884	-2.79%
FY 2003	10.212	-5.10%	FY 2020	10.4856	-0.97%

Projected Impacts on Tax Askings and Average Residential Property Tax Rates

Projected Impacts on Tax Askings & Average Residential Property Tax Rates



Projected:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2020	10.4856	-0.97%
FY 2021	10.5168	+0.30%
FY 2022	10.8831	+3.48%
FY 2023	11.3251	+4.06%
FY 2024	11.9426	+5.45%

IMPACT ON AVERAGE RESIDENTIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION	ACTUAL PERCENT CHANGE	CHANGE IF HTC 100% FUNDED^	DOLLAR CHANGE
FY 1989	"City" Property Tax	\$ 453.99	-11.40%		-\$ 58.39
FY 1990	"City" Property Tax	\$ 449.94	- 0.89%		-\$ 4.04
FY 1991*	"City" Property Tax*	\$ 466.92	+ 3.77%		+\$ 16.98
FY 1992	"City" Property Tax	\$ 483.63	+ 3.58%		+\$ 16.71
FY 1993*	"City" Property Tax*	\$ 508.73	+ 5.19%		+\$ 25.10
FY 1994	"City" Property Tax	\$ 510.40	+ 0.30%		+\$ 1.51
FY 1995*	"City" Property Tax*	\$ 522.65	+ 2.43%		+\$ 12.41
FY 1996	"City" Property Tax	\$ 518.10	- 0.87%		-\$ 4.54
FY 1997*	"City" Property Tax*	\$ 515.91	- 0.42%		-\$ 2.19
FY 1998	"City" Property Tax	\$ 512.25	- 0.71%		-\$ 3.66
FY 1999	"City" Property Tax*	\$ 512.25	- 0.00%		\$ 0.00
FY 2000	"City" Property Tax	\$ 511.38	- 0.17%		-\$ 0.87
FY 2001	"City" Property Tax	\$ 511.38	0.00%		\$ 0.00
FY 2002	"City" Property Tax	\$ 511.38	0.00%		\$ 0.00
FY 2003	"City" Property Tax*	\$ 485.79	- 5.00%		-\$ 25.58
FY 2004	"City" Property Tax	\$ 485.79		0.00%	\$ 0.00
	With Homestead Adj.	\$ 493.26	+ 1.54%		+\$ 7.46
FY 2005	"City" Property Tax*	\$ 485.93		+ 0.03%	+\$ 0.14
	With Homestead Adj.*	\$ 495.21	+ 0.40%		+\$ 1.95
FY 2006	"City" Property Tax (1)	\$ 494.27		+ 1.72%	+\$ 8.34
	With Homestead Adj. (1)	\$ 504.62	+ 1.90%		+\$ 9.41
FY 2007	"City" Property Tax*(2)	\$ 485.79		- 1.72%	-\$ 8.48
	With Homestead Adj.*	\$ 496.93	- 1.52%		-\$ 7.69
FY 2008	"City" Property Tax	\$ 496.93		0.00%	\$ 0.00
	With Homestead Adj.	\$ 510.45	+ 2.72%		+\$13.52
FY 2009	"City" Property Tax	\$ 524.53		+ 2.76%	+\$14.08
	With Homestead Adj.	\$ 538.07	+ 5.41%		+\$27.62
FY 2010	"City" Property Tax	\$ 538.07		+ 0.00%	+\$ 0.00
	With Homestead Adj.	\$ 550.97	+ 2.40%		+\$12.90
FY 2011	"City" Property Tax	\$ 564.59		+ 2.47%	+\$13.62
	With Homestead Adj. (3)	\$ 582.10	+ 5.65%		+\$31.13
FY 2012	"City" Property	\$ 611.19		+ 5.00%	+\$29.09
	With Homestead Adj. (3)	\$ 629.78	+ 8.19%		+\$47.68
FY 2013	"City" Property	\$ 661.25		+ 5.00%	+\$31.47
	With Homestead Adj. (3)	\$ 672.76	+ 6.82%		+\$42.98
FY 2014	"City" Property	\$ 705.71	+ 4.90%		+\$32.95
FY 2015	"City" Property	\$ 728.48	+ 3.23%		+\$22.77
FY 2016	"City" Property	\$ 747.65	+ 2.63%		+\$19.17
FY 2017	"City" Property	\$ 755.70	+ 1.08%		+\$ 8.05
FY 2018	"City" Property	\$ 755.70	+ 0.00%		+\$ 0.00
FY 2019	"City" Property	\$ 770.17	+ 1.92%		+\$ 14.47
Average FY 1989-FY 2019 with Homestead Adj.			+ 1.39%		+\$ 8.32
Average FY 1989-FY 2019 without Homestead Adj.			+ 0.90%		+\$ 5.13

PROJECTION	CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 2020 "City" Property Tax*	\$ 770.17	+0.00%	+\$0.00
FY 2021 "City" Property Tax	\$ 772.47	+0.30%	+\$2.30
FY 2022 "City" Property Tax*	\$ 799.37	+3.48%	+\$26.90
FY 2023 "City" Property Tax	\$ 831.84	+4.06%	+\$32.46
FY 2024 "City" Property Tax	\$ 877.19	+5.45%	+\$45.36

* Denotes year of State-issued equalization orders.

^ Impact to the average homeowner if the State funds the Homestead Property Tax Credit at 62%.

(1) The FY 2006 property tax calculation considers the 6.2% valuation increase for the average residential homeowner as determined by the reappraisal.

(2) Offsets the impact of the State reduced Homestead Property Tax Credit in FY 2005 & 2006.

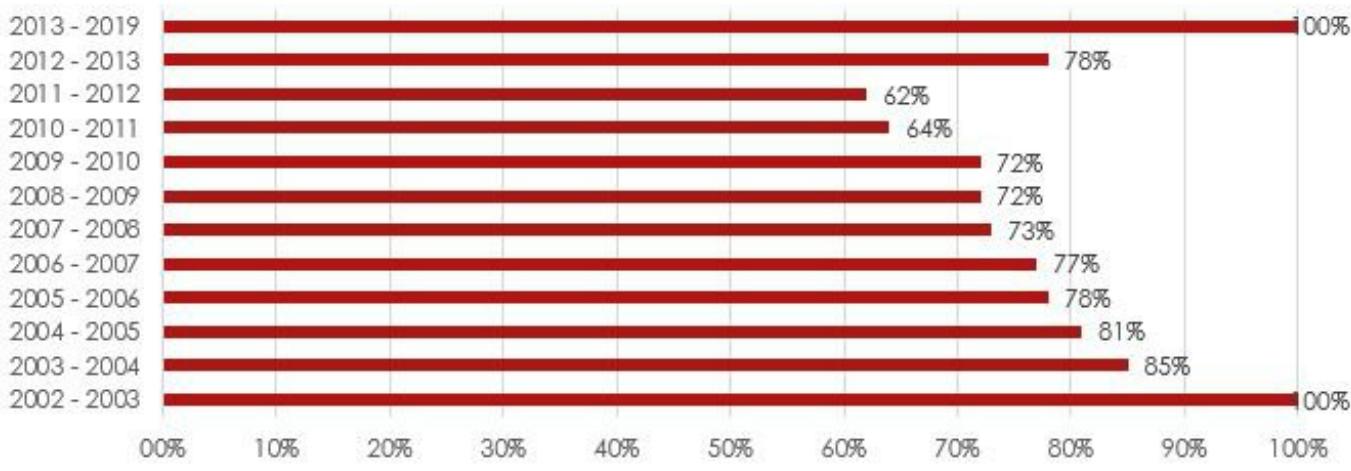
(3) The City adopted a budget in FY 2011 and 2012 that provided no increase to the average homeowner. The State of Iowa underfunded the Homestead Property Tax Credit in both years costing the average homeowner an additional \$18.59 in FY 2012 and \$11.51 in FY 2013. This provided no additional revenues to the City, as this money would have come to the City from the State if they appropriated the proper amount of funds.

Homestead Property Tax Credit

The Homestead Property Tax Credit was established by the state legislature to reduce the amount of property tax collected. The intent of the credit was to be a form of tax relief and provide an incentive for home ownership. The State Homestead Property Tax Credit works by discounting the tax collected on the first \$4,850 of a property's taxable value. This has no impact on what the City receives from property tax collections, but provides tax relief for the average homeowner.

Beginning FY 2004, the State of Iowa did not fully fund the State Homestead Property Tax Credit resulting in the average homeowner paying the unfunded portion. Again, this has no impact on what the City receives, however as a result has caused the average homeowner to pay more taxes.

Historical Percent of Iowa Homestead Property Tax Credit Funded by State of Iowa



IMPACT ON COMMERCIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 1989	"City" Property Tax	\$2,106.42	-15.43%	-\$ 384.19
FY 1990	"City" Property Tax	\$2,086.50	- .95%	- \$ 19.92
FY 1991	"City" Property Tax*	\$2,189.48	+ 4.94%	+\$ 102.98
FY 1992	"City" Property Tax	\$2,280.18	+ 4.14%	+\$ 90.70
FY 1993	"City" Property Tax*	\$2,231.05	- 2.15%	-\$ 49.13
FY 1994	"City" Property Tax	\$2,250.15	+ 0.86%	+\$ 19.10
FY 1995	"City" Property Tax*	\$2,439.60	+ 8.42%	+\$ 189.45
FY 1996	"City" Property Tax	\$2,439.60	+ 0.00%	+\$ 0.00
FY 1997	"City" Property Tax*	\$2,659.36	+ 9.01%	+\$ 219.76
FY 1998	"City" Property Tax	\$2,738.43	+ 2.97%	+\$ 79.07
FY 1999	"City" Property Tax*	\$2,952.03	+ 7.80%	+\$ 213.60
FY 2000	"City" Property Tax	\$2,934.21	- 0.60%	-\$ 17.82
FY 2001	"City" Property Tax	\$2,993.00	+ 2.01%	+\$ 58.86
FY 2002	"City" Property Tax	\$2,910.25	- 2.77%	-\$ 82.84
FY 2003	"City" Property Tax*	\$3,186.27	+ 9.48%	+\$ 276.03
FY 2004	"City" Property Tax	\$3,278.41	+ 2.89%	+\$ 92.15
FY 2005	"City" Property Tax*	\$3,349.90	+ 2.18%	+\$ 71.48
FY 2006	"City" Property Tax (1)	\$3,152.52	- 5.89%	-\$ 197.38
FY 2007	"City" Property Tax*	\$3,538.03	+12.23%	+\$ 385.50
FY 2008	"City" Property Tax	\$3,688.64	+ 4.26%	+\$ 150.62
FY 2009	"City" Property Tax*	\$3,554.71	- 3.63%	-\$ 133.94
FY 2010	"City" Property Tax	\$3,524.48	- 0.85%	-\$ 30.23
FY 2011	"City" Property Tax	\$3,585.16	+ 1.72%	+\$ 60.68
FY 2012	"City" Property Tax	\$3,736.64	+ 4.23%	+\$ 151.48
FY 2013	"City" Property Tax	\$3,855.96	+ 3.19%	+\$ 119.32
FY 2014	"City" Property Tax	\$3,942.14	+ 2.24%	+\$ 86.20
FY 2015	"City" Property Tax*(2)	\$3,896.93	- 1.15%	-\$ 45.21
FY 2016	"City" Property Tax (3)	\$3,139.16	-19.45%	-\$ 757.77
FY 2017	"City" Property Tax* (4)	\$3,364.61	+7.18%	+\$ 225.45
FY 2018	"City" Property Tax* (5)	\$3,280.44	-2.50%	-\$ 84.16
FY 2019	"City" Property Tax* (6)	\$3,278.23	-0.07%	-\$ 2.21
Average FY 1989-2019			+ 0.88%	+\$ 25.41

PROJECTED		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 2020	"City" Property Tax	\$ 3,258.81	- 0.59%	-\$ 19.42
FY 2021	"City" Property Tax*	\$ 3,268.52	+0.30%	+\$ 9.71
FY 2022	"City" Property Tax	\$ 3,382.36	+3.48%	+\$113.84
FY 2023	"City" Property Tax*	\$ 3,519.72	+4.06%	+\$137.37
FY 2024	"City" Property Tax	\$ 3,711.64	+5.45%	+\$191.92

* Denotes year of State-issued equalization orders

(1) The FY 2006 property tax calculation considers the 3% valuation decrease for commercial property as determined by the reappraisal.

(2) The Business Property Tax Credit was \$148 and rollback to 95% in FY 2015.
 (3) The Business Property Tax Credit was \$693 and rollback to 90% in FY 2016.
 (4) The Business Property Tax Credit was \$982 and rollback to 90% in FY 2017. There was a State issued equalization order of 12% for commercial property in FY 2017 which raised the average assessed value from \$386,139 to \$432,475.
 (5) The Business Property Tax Credit was \$959 and rollback to 90% in FY 2018.
 (6) The Business Property Tax Credit was \$843 and rollback to 90% in FY 2019.

IMPACT ON INDUSTRIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 1989	"City" Property Tax	\$5,900.35	- 15.40%	-\$ 1,074.65
FY 1990	"City" Property Tax	\$5,844.55	- .90%	-\$ 55.80
FY 1991	"City" Property Tax	\$6,133.00	+ 4.90%	+\$ 288.45
FY 1992	"City" Property Tax	\$6,387.05	+ 4.10%	+\$ 254.05
FY 1993	"City" Property Tax	\$6,249.45	- 2.20%	-\$ 137.60
FY 1994	"City" Property Tax	\$6,302.95	+ 0.90%	+\$ 53.50
FY 1995	"City" Property Tax	\$5,891.05	- 6.50%	-\$ 411.90
FY 1996	"City" Property Tax	\$5,891.05	+ 0.00%	+\$ 0.00
FY 1997	"City" Property Tax	\$5,690.75	- 3.40%	-\$ 200.30
FY 1998	"City" Property Tax	\$5,700.56	+ .17%	+\$ 9.81
FY 1999	"City" Property Tax	\$5,536.70	- 2.87%	-\$ 163.86
FY 2000	"City" Property Tax	\$5,358.00	- 3.23%	-\$ 178.70
FY 2001	"City" Property Tax	\$5,533.00	+ 3.28%	+\$ 175.55
FY 2002	"City" Property Tax	\$5,380.42	- 2.77%	-\$ 153.13
FY 2003	"City" Property Tax	\$5,106.00	- 5.10%	-\$ 274.40
FY 2004	"City" Property Tax	\$5,136.50	+ .60%	+\$ 30.50
FY 2005	"City" Property Tax	\$5,036.00	- 1.96%	-\$ 100.50
FY 2006	"City" Property Tax (1)	\$5,814.61	+15.46%	+\$ 778.61
FY 2007	"City" Property Tax	\$5,983.21	+ 2.90%	+\$ 168.60
FY 2008	"City" Property Tax	\$6,184.95	+ 3.37%	+\$ 201.74
FY 2009	"City" Property Tax	\$5,976.44	- 3.37%	-\$ 208.51
FY 2010	"City" Property Tax	\$5,909.69	- 1.12%	-\$ 66.75
FY 2011	"City" Property Tax	\$6,011.44	- 1.72%	+\$ 101.75
FY 2012	"City" Property Tax	\$6,265.43	+ 4.23%	+\$ 254.00
FY 2013	"City" Property Tax	\$6,465.48	+ 3.19%	+\$ 200.04
FY 2014	"City" Property Tax	\$6,610.00	+ 2.24%	+\$ 144.53
FY 2015	"City" Property Tax (2)	\$6,131.80	- 7.23%	-\$ 478.20
FY 2016	"City" Property Tax (3)	\$5,256.41	- 14.28%	-\$ 875.39
FY 2017	"City" Property Tax* (4)	\$5,043.36	- 4.05%	-\$ 213.05
FY 2018	"City" Property Tax* (5)	\$4,917.78	- 2.49%	-\$ 125.58
FY 2019	"City" Property Tax* (6)	\$4,869.91	-0.97%	-\$ 47.87
Average FY 1989-FY 2019			- 1.10%	-\$ 67.91

PROJECTED	CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
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FY 2020	"City" Property Tax	\$ 4,835.02	-0.72%	-\$ 34.88
FY 2021	"City" Property Tax*	\$ 4,849.43	+0.30%	+\$14.41
FY 2022	"City" Property Tax	\$ 5,018.33	+3.48%	+\$168.90
FY 2023	"City" Property Tax*	\$ 5,222.14	+4.06%	+\$203.81
FY 2024	"City" Property Tax	\$ 5,506.89	+5.45%	+\$284.75

(1) The FY 2006 property tax calculation considers the 19.9% valuation increase for industrial property as determined by the reappraisal.

(2) The Business Property Tax Credit was \$148 and rollback to 95% in FY 2015.

(3) The Business Property Tax Credit was \$693 and rollback to 90% in FY 2016.

(4) The Business Property Tax Credit was \$982 and rollback to 90% in FY 2017.

(5) The Business Property Tax Credit was \$959 and rollback to 90% in FY 2018.

(6) The Business Property Tax Credit estimated to be \$822 and rollback to 90% in FY 2019.

IMPACT ON MULTI-RESIDENTIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 2015	"City" Property Tax	\$2,472.99		
FY 2016	"City" Property Tax	\$2,225.69	-10.00%	-\$247.30
FY 2017	"City" Property Tax*	\$2,160.39	-2.93%	-\$65.30
FY 2018	"City" Property Tax*	\$2,015.48	-6.71%	-\$144.91
FY 2019	"City" Property Tax*	\$1,870.21	-7.21%	-\$145.26
Average FY 2016-FY 2019			-6.71%	-\$150.69

PROJECTION		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 2020	"City" Property Tax*	\$ 1,763.85	-5.69%	-\$106.36
FY 2021	"City" Property Tax	\$ 1,680.65	-4.72%	-\$83.20
FY 2022	"City" Property Tax*	\$ 1,647.65	-1.96%	-\$33.00
FY 2023	"City" Property Tax	\$ 1,619.31	-1.72%	-\$28.34
FY 2024	"City" Property Tax	\$ 1,503.56	-7.15%	-\$115.75

Beginning in FY 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback. Multi-residential property

includes apartments with 3 or more units. Rental properties of 2 units were already classified as residential property. The State of Iowa will not backfill property tax loss from the rollback on multi-residential property. The rollback will occur as follows:

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
2017	86.25%	\$ 331,239
2018	82.50%	\$ 472,127
2019	78.75%	\$ 576,503
2020	75.00%	\$ 696,046
2021	71.25%	\$ 614,319
2022	67.50%	\$ 952,466
2023	63.75%	\$ 1,018,664
2024	55.63%	\$ 1,187,123
Total		\$5,848,487

*56.13% = Current residential rollback

This annual loss in tax revenue of \$696,046 in FY 2020 and \$1,187,123 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose \$5,848,487 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

There were reappraisals done in Fiscal Year 2016 that may have increased the taxable value for the properties considered multi-residential; however, the overall assessments for multi-residential property has remained relatively flat except for twelve large properties that increased significantly. The assessed value for multi-residential properties in Fiscal Year 2017 did not increase and landlords began receiving tax breaks with their September 2016 tax payments

HISTORY OF INCREASES IN PROPERTY TAX ASKINGS

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	Impact on Homeowner**
FY 1989	\$10,918,759	-12.0%	-11.4%
Sales Tax Initiated			
FY 1990	\$10,895,321	- 0.2%	- 0.9%
FY 1991	\$11,553,468	+ 6.0%	+ 3.8%
FY 1992	\$12,249,056	+ 6.0%	+ 3.6%
FY 1993	\$12,846,296	+ 4.9%	+ 5.0%
FY 1994	\$13,300,756	+ 3.5%	+ 0.3%
FY 1995	\$13,715,850	+ 3.1%	+ 2.4%
FY 1996	\$14,076,320	+ 2.6%	- 0.9%
FY 1997	\$14,418,735	+ 2.4%	- 0.4%
FY 1998	\$14,837,670*	+ 2.9%	- 0.7%
FY 1999	\$15,332,806*	+ 3.3%	0.0%
FY 2000	\$15,285,754	- 0.3%	- 0.2%
FY 2001	\$15,574,467	+ 1.9%	0.0%
FY 2002	\$15,686,579	+ 0.7%	0.0%
FY 2003	\$15,771,203	+ 0.5%	- 5.0%
FY 2004	\$16,171,540	+ 2.5%	0.0%
FY 2005	\$16,372,735	+ 1.2%	0.0%
FY 2006	\$16,192,215	- 1.1%	+ 1.7%
FY 2007	\$17,179,994	+ 6.1%	- 1.7%
FY 2008	\$18,184,037	+ 5.8%	0.0%
FY 2009	\$18,736,759	+ 3.0%	+2.8%
FY 2010	\$19,095,444	+ 1.9%	0.0%
FY 2011	\$19,878,962	+ 4.1%	+2.5%
FY 2012	\$21,284,751	+ 7.1%	+5.0%
FY 2013	\$22,758,753	+ 6.9%	+5.0%
FY 2014	\$23,197,623	+ 1.9%	+4.9%
FY 2015	\$24,825,015	+7.0%	+3.2%
FY 2016	\$24,906,544	+0.3%	+2.6%
FY 2017	\$26,375,291	+5.9%	+1.1%
FY 2018	\$25,871,726	-1.9%	+0.0%
FY 2019	\$26,494,204	-0.41	+1.9%
Average FY 1989-2019		1.13%	+0.79%

*Without TIF Accounting change. **Does not reflect State unfunded portion of Homestead Credit.

IMPACT ON TAX ASKINGS AND AVERAGE RESIDENTIAL PROPERTY

To maintain the current level of service based on the previous assumptions would require the following property tax asking increases:

Fiscal Year	"City" Property Tax Askings	% Increase in Tax Askings	% / \$ Impact on Avg. Residential Property*
FY 2019	\$26,494,204		
FY 2020	\$26,370,503	-0.47%	+0.00% / +\$0
FY 2021	\$26,616,587	+0.9%	+0.30% / +\$2.30
FY 2022	\$27,711,877	+4.1%	+3.48% / +\$26.90
FY 2023	\$29,014,168	+4.7%	+4.06% / +\$32.46
FY 2024	\$30,692,094	+5.8%	+5.45% / +\$45.36

GUIDELINE

The recommended guideline is no increase for the average residential property owner assuming the Homestead Property Tax Credit is fully funded. A one percent increase in the tax rate will generate approximately \$265,942.

These guidelines include \$697,351 for recurring and \$478,777 for non-recurring improvement packages.

CIP BUDGET GUIDELINES

U. INTEGRATION OF CAPITAL RESOURCES

GUIDELINE

To obtain maximum utilization, coordination and impact of all capital improvement resources available to the City, state and federal block and categorical capital grants and funds shall be integrated into a comprehensive five-year Capital Improvement Program (CIP) for the City of Dubuque.

V. INTEGRITY OF CIP PROCESS

GUIDELINE

The City shall make all capital improvements in accordance with an adopted Capital Improvement Program (CIP). If conditions change and projects must be added and/or removed from the CIP, the changes require approval by the City Council.

W. RENOVATION AND MAINTENANCE

GUIDELINE

Capital improvement expenditures should concentrate on renovating and maintaining existing facilities to preserve prior community investment.

X. NEW CAPITAL FACILITIES

GUIDELINE

Construction of new or expanded facilities which would result in new or substantially increased operating costs will be considered only if:

- 1) their necessity has been clearly demonstrated
- 2) their operating cost estimates and plans for providing those operating costs have been developed
- 3) they can be financed in the long term; and 4) they can be coordinated and supported within the entire system.

Y. COOPERATIVE PROJECTS

GUIDELINE

Increased efforts should be undertaken to enter mutually beneficial cooperative capital improvement projects with the county, school district and private groups. Examples include cost-sharing to develop joint-use facilities and cost-sharing to improve roads and bridges are examples.

Z. USE OF GENERAL OBLIGATION BONDS

DISCUSSION

The Iowa Constitution limits the General Obligation debt of any city to 5% of the actual value of the taxable property within the city. The Iowa legislature has determined that the value for calculating the debt limit shall be the actual value of the taxable property prior to any "rollback" mandated by state statute.

On October 15, 2012, the City Council adopted a formal Debt Management Policy for the City of Dubuque. Prior to adoption of the formal policy, the City had already been practicing much of the policy, although the formal policy included some new additions. The most significant components of the Debt Management Policy include an internal policy of maintaining the City's general obligation outstanding debt at no more than 95% (except as a result of disasters) of the limit prescribed by the State constitution as of June 30th of each year. It is projected as of June 30, 2019 the City will be at 56.40%. City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast. Currently there is no such debt, and none will be recommended in this process.

Bond Financing Stipulations

- Recognizing that bond issuance costs (bond counsel, bond rating, and financial management fees) add to the total interest costs of financing:
- Bond financing should not be used if the aggregate cost of projects to be financed by the bond issue is less than \$500,000
- City will consider long-term financing for the construction, acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have a useful life of at least six years
- City shall strive to repay 20 percent of the principal amount of its general obligation debt within five years and at least 40 percent within ten years.

- The City shall strive to repay 40 percent of the principal amount of its revenue debt within ten years.

Debt Service Payments

Total annual debt service payments on all outstanding debt of the City shall not exceed 25% of total annual receipts across all the City's funds. As of June 30, 2019, it is projected the City will be at 16.21%.

Internal Reserve

It shall be the goal of the City to establish an internal reserve equal to maximum annual debt service on future general obligation bonds issued that are to be abated by revenues and not paid from ad-valorem property taxes in the debt service fund. This shall begin with debt issued after July 1, 2013. This reserve shall be established by the fund or revenue source that expects to abate the levy, and shall be carried in said fund or revenue source on the balance sheet as a restricted reserve. This reserve does not exist now, except where required by bond covenants. This internal reserve would be implemented by adding the cost of the reserve to each debt issuance.

General Obligation Debt

FY 2019 Debt Limit: The FY 2017 assessable value of the community for calculating the statutory debt limit is \$4,430,255,110, which at 5%, indicates a total General Obligation debt capacity of \$212,512,756.

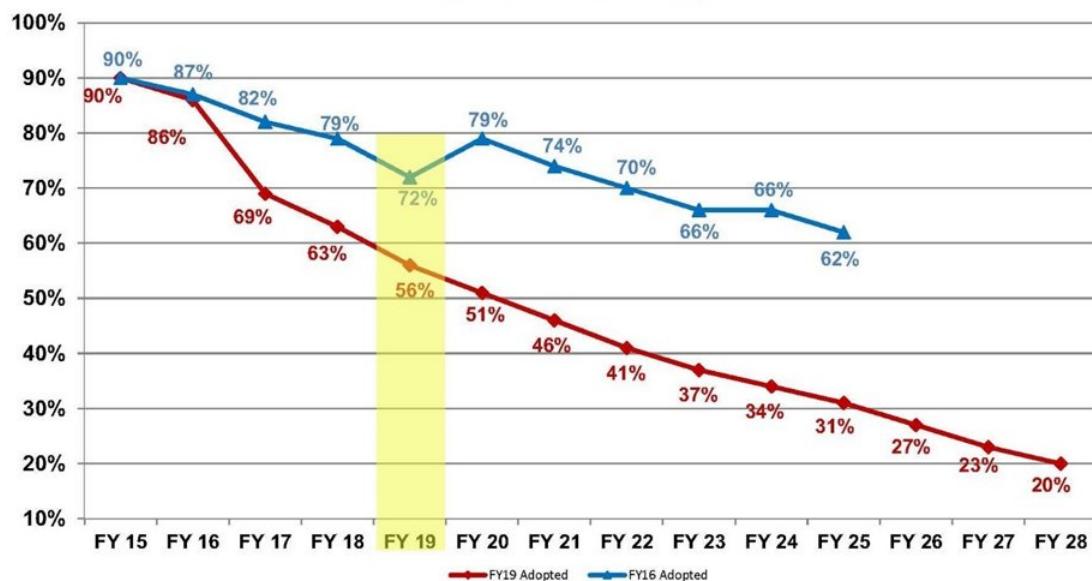
Based on Outstanding G.O. debt (including tax increment debt, remaining payments on economic development TIF rebates, and general fund lease agreement) on June 30, 2019 will be \$129,940,743 (56.40% of the statutory debt limit) leaving an available debt capacity of \$96,572,012 (43.60%). In FY 2018 the City was at 63.42% of statutory debt limit, so 56.40% in FY 2019 is a 7.02 percent decrease in use of the statutory debt limit.

It should be noted that most of the City of Dubuque's outstanding debt is not paid for with property taxes (except TIF), but is abated from other revenues. Exceptions include one issuance for the replacement of a Fire Pumper truck in the amount of \$1,410,000 with debt service of \$87,708 in FY 2019 and one issuance for the franchise fee litigation settlement in the amount of \$2,800,000 with debt service of \$205,306 in FY 2019. Included in the debt is \$9,640,109 of property tax rebates to businesses creating and retaining jobs and investing in their businesses.

Statutory Debt Limit

Fiscal Year	Statutory Debt Limit	Amount of Debt Subject to Statutory Debt Limit	% Debt Limit Used
2018	\$209,048,707	\$132,575,900	63.42%
2019	\$221,512,756	\$124,940,743	56.40%

Statutory Debt Limit Used (as of June 30th)



The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2019 will have a balance of \$141,390,905. The total City indebtedness as of June 30, 2019, is projected to be \$266,331,648. The total City indebtedness as of June 30, 2018, was \$271,788,100. **In FY 2019, the City will have a projected \$5,456,452 (-2.0%) less in debt.** The City is using debt to accomplish necessary projects and to take advantage of the attractive interest rates in the current market.

Total Debt (In Millions)



Part of the City's FY 2014 debt was in the form of a grant from the Iowa Flood Mitigation Program. Through a new state program, the City is able to issue \$28.25 million in revenue bonds payable from the 5 percent State Sales Tax increment for projects in the Bee Branch Watershed allowing the City to complete the Bee Branch Creek Restoration, construct permeable alleys, replace the Bee Branch flood gates, complete North End Storm Sewers, construct a Flood Control Maintenance Facility, install Water Plant Flood Control and complete 17th Street Storm Sewer over the next twenty years.

The FY 2020-2024 Capital Improvement Program is currently being reviewed and balanced, so there are no revised Fiscal Year 2020 debt projections yet. **The FY 2019 debt projections do not include any general obligation debt related to the Five Flags Civic Center renovation.**

As we approach the preparation of the FY 2020-2024 Capital Improvement Program (CIP) the challenge is not the City's capacity to borrow money but (a) how to identify, limit, and prioritize projects which justify the interest payments and; (b) how to balance high-priority projects against their impact on the property tax rate.

GUIDELINE

There are many high priority capital improvement projects which must be constructed during the FY 2020-2024 period. The reductions in DRA rent and distribution over the years may impact the need to borrow for projects. As in the past, debt will be required on several major capital projects, including the Bee Branch Watershed Project, Airport Improvements, Park Improvements, Sidewalk and Street Improvements, Sanitary Sewer Fund, Parking Fund, and Water Fund. In FY 2020-2024 borrowings will also include smaller projects and equipment replacements such as Park developments and Public Works equipment. These smaller borrowings will be for a term not exceeding the life of the asset and not less than six years in accordance to the Debt Management Policy. Alternative sources of funds will always be evaluated (i.e. State Revolving Loan Funds) to maintain the lowest debt service costs.

AA. ROAD USE TAX FUND

DISCUSSION

Actual Road Use Tax Fund receipts are as follows:



The FY 2019 budget was based on receiving \$7,353,339 in Road Use Tax funds. In FY 2019, 100% of the Road Use Tax income is in the operating budget. The State of Iowa increased the gas tax 10 cents per gallon in FY 2016.

With increases in City DMATS and State Road Use Tax funds, the City will be able to substantially add to the number of street lights, ensure the Southwest Arterial project continues to move forward and continue with major road improvements such as North Cascade Road, Central Avenue, and White Street.

GUIDELINE

It is preferable to shift Road Use Tax funds to the capital budget for street maintenance and repair to reduce the need to borrow funds for routine street maintenance and improvements. This shift cannot occur until there are increased revenues or reduced expense that would allow this shift without a property tax impact.

BB. COMMERCIAL AND INDUSTRIAL DEVELOPMENT

GUIDELINE

Current City, commercial and industrial development efforts should be continued to (a) preserve current jobs and create new job opportunities and (b) enlarge and diversify the economic base. Financing these efforts and programs should continue to be a high priority.

CC. HOUSING

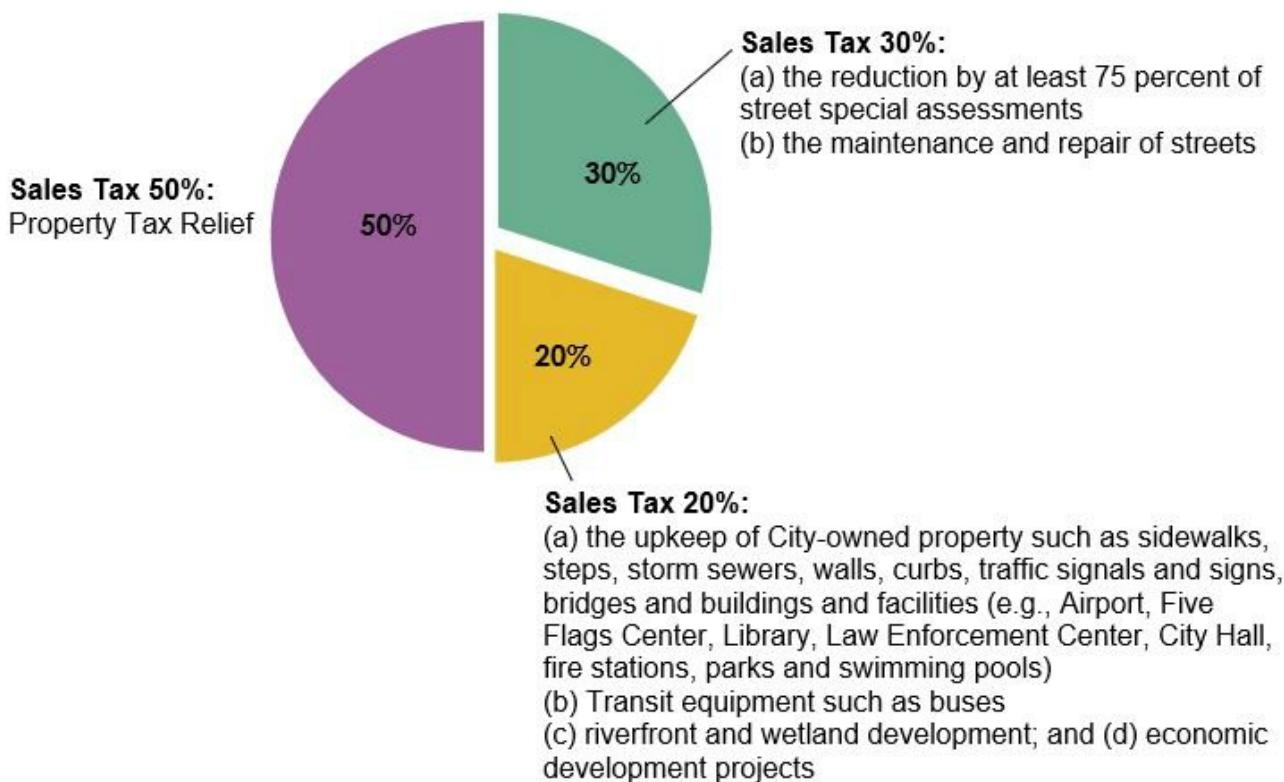
GUIDELINE

To maintain an adequate supply of safe and decent housing, the City should strive to preserve existing single family and rental housing that is not substandard and provide opportunities for development of new housing, including owner occupied, within the City's corporate limits for all citizens, particularly for people of low and moderate income. Workforce rental housing is becoming increasingly important and the City provides incentives for building rehabilitations.

DD. SALES TAX

GUIDELINE

Sales Tax revenue shall be used according to the following split:



EE. NET CASH PROCEEDS (SURPLUS DISTRIBUTION) FROM THE DUBUQUE RACING ASSOCIATION

DISCUSSION

The contract with the Dubuque Racing Association calls for distribution at the end of its fiscal year, December 31st, of 50 percent of its net cash operating funds to the City of Dubuque. In early-February, the City receives payment of proceeds to be distributed. These proceeds are then allocated for capital improvements, with the highest priority given to reducing the City's annual borrowing.

The Dubuque Racing Association provides the City with projections of future distributions. Since gaming is a highly volatile industry, the estimates are discounted prior to including them in the City's Five-Year CIP.

Consistent with past use of DRA distributions, 100% of the February 2020 projections of operating surplus have been anticipated as resources to support the Fiscal Year 2020 capital improvement projects. The estimates received from the DRA will be reduced by 5 percent for FY 2022 resources, 10 percent for FY 2023, and 15 percent for FY 2024 resources, to provide a margin of error in case the estimates are not realized.

GUIDELINE

In Fiscal Year 2020, the City anticipates distribution of a significant amount of net cash proceeds for use in the Capital Improvement Program. These amounts will be budgeted in the Five-Year CIP in the year they are received and will be used to reduce required General Obligation borrowing. The three out-years will be discounted by 5 percent, 10 percent, and 15 percent respectively.

FF. EMPHASIS ON INITIATIVES THAT REDUCE FUTURE OPERATING BUDGET EXPENSE

GUIDELINE

Capital improvement expenditures that will reduce future maintenance and operating expense will receive priority funding and these types of initiatives will be encouraged in all departments and funding sources as a means of maximizing the use of available resources. This emphasis reflects fiscally responsible long-range planning efforts.

GG. USE OF GAMING-RELATED RECEIPTS

GUIDELINE

On April 1, 2004, a new lease took effect with the Dubuque Racing Association for lease of the Dubuque Greyhound Park and Casino. This new lease was negotiated after the FY 2005 budget was approved and raised the lease payment from ½% of coin-in to 1% of coin-in. This new lease and the expansion of gaming at Dubuque Greyhound Park and Casino, from 600 gaming positions to 1,000 gaming positions, effective August 1, 2005, provided additional revenues to the City of Dubuque.

The following shows the historical split of DRA gaming taxes and rents between the City's operating and capital budgets:

Split of DRA Gaming Taxes & Rents between
Operating & Capital Budgets



Notable Changes:

***FY 2010** The operating portion of the split now includes the debt service required on the 2002 general obligation bonds for the America's River Project that was previously considered as part of the capital portion of the DRA lease. Debt obligations are considered a continuing annual expense and are more accurately reflected as part of the operating portion of the DRA lease.

****FY 2016** A reduction in revenue in the Greater Downtown TIF urban renewal area resulted in reduced revenues to make debt payments and it was necessary for the general fund to support \$84,104 in FY 2015 and \$78,242 in FY 2016 of debt service payments, which were funded by reducing the amount of gaming revenues from taxes and DRA lease that goes to capital recommended in FY 2016.

The Diamond Jo expanded to a land-based barge casino facility and increased to 1,100 slots on December 1, 2008. This expansion was projected to decrease the Q gaming market and correspondingly the coin-in by just over 21 percent. Based on the projected market share loss, the City did not receive a distribution of cash flows from the Dubuque Racing Association (DRA) in Fiscal Years 2009 and 2010.

DRA distributions restarted in FY 2011 instead of the projected year of FY 2012.

The reduction in the DRA's market impacts the City's lease payment from the DRA. The current lease requires the DRA to pay the City 1 percent of coin in from slot machines and 4.8 percent of gross revenue from table games. The following chart shows the impact of the reduction of lease payments on the City's five-year projections based on revised projections from the DRA each year:

Fiscal Years	Impact of Revised Five-Year DRA Projections
2009-2013	-\$7,000,000
2010-2014	-\$4,800,000
2011-2015	-\$1,000,000
2012-2016	-\$3,200,000
2013-2017	-\$2,900,000
2014-2018	No Change
2015-2019	-\$3,200,000
2016-2020	-\$3,100,000
2017-2021	-\$1,300,000
2018-2022	-\$1,400,000
2019-2023	+\$308,076
2020-2024	+\$131,141
Total Impact	-\$27.5 million

From FY 2009 thru FY 2024, the City's lease payments have been reduced \$27.5 million.

In Calendar Year 2018, gross gaming revenues at the Q Casino is up 4% and the Diamond Jo is up 1%. Overall, the Dubuque gaming market is up 2.2% for Calendar Year 2018. Q Casino's increase is due to the hotel renovation, new restaurant (Farmhouse), and new gaming product and entertainment mix. The DRA has projected a 1% increase in gross gaming revenue for Calendar Year 2019.

The State of Illinois passed a Video Gaming Act on July 13, 2009 that legalized the use of Video Gaming Terminals in liquor licensed establishments including bars, restaurants, truck stops and certain fraternal and veterans' organizations. In the part of Illinois that affects the Dubuque market, the first year of operation of video gaming terminals generated \$1 million in revenue monthly. The use of video gaming terminals has now grown to \$9.4 million monthly for the five counties closest to Dubuque and in a direct line with Rockford, IL, which has limited revenue to the gaming market in Dubuque. The Q Casino and Diamond Jo Casino average monthly revenue is \$10.8 million. The number VGT machines have increased by 84% since 2013. The five counties in Illinois had 1037 machines in 2013 and currently have 1906 machines. Currently, Q Casino has 833 Slot Machines and Diamond Jo has 916 for a total of 1,749 or 9% less. This is a similar impact of building approximately two more casinos halfway between Dubuque and Rockford. The revised DRA gaming projections include minimal growth in revenues over the next five years with a growth rate of 1% in FY 2020 and FY 2021 and a growth rate of 0% in FY 2022 and beyond.

The 50¢ per patron tax previously received from the Diamond Jo was replaced by a \$500,000 fixed payment based on their revised parking agreement which expires June 16, 2029. The riverboat related tax on bets increased from \$330,429 in FY 2018 to \$341,750 in FY 2020.

GLOSSARY

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Glossary

28E Agreement: Chapter 28, Section E of the Iowa Code which establishes intergovernmental agreements for two or more governmental agencies to cooperate on an issue/activity.

Accounting System: Records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity: A specific type of work or group of tasks performed by one or more organized units of the government. An example would be Street Maintenance.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and tax rate.

Allot: To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Alternatives: This term means other possible activities or uses of funding besides those already decided upon or being considered. It also suggests the comparison between two or more possible approaches toward fulfilling the same purpose, goal or objective.

Amortization: The gradual elimination of an asset or liability, such as a bond premium, over a specified period of time.

Annualize: Taking changes that occurred mid- year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation: A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation: A value established for real property for use as a basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Assets: Resources owned or held by the City which has a monetary value.

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions: Employee positions which are authorized in the adopted budget to be filled during the year.

Balanced Budget: Occurs when planned expenditures equal anticipated revenues.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Bond Funds: Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating: A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. City of Dubuque has an Aa2 rating from Moody's Investor Services.

Bond: A long-term promise to pay a sum of money (the face amount of the bond) on a specific date(s) (the bond maturity date) at a specified interest rate.

Bonding Capacity - Debt Capacity: The State limit for general obligation debt is 5% of assessed valuation.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: A plan of financial operation and estimated expenditures for a specific period of time, and the monies to be used to finance the expenditures. The City of Dubuque Operating Budget is a plan for the period from July 1 through June 30.

Budget Amendment: Any change in expenditure budgets, which result in a net increase or decrease in the total dollar amount budgeted at the fund level.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

Glossary

Budget Carryover: Funds unused during a financial year which are transferred to the budget for the following year.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Document (Program and Financial Plan): The official written statement prepared by the City staff reflecting the decisions made by the Council in their budget deliberations.

Budget Message: The City Manager's summary of the salient issues of the budget he is recommending to the City Council for their adoption. The message highlights the City Manager's views of the major aspects of the budget and provides the city Council with an overview of the major fiscal policies incorporated in the recommended budget, or which may impact future recommended budgets.

Capital Assets: Asset of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital: Purchases of building, improvements other than buildings, machinery, and equipment with a value over \$500 and a useful life in excess of one year.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvement Program (CIP): A long- range plan for providing the capital outlays necessary to insure that adequate services are provided to the residents of the City. The plan includes improvements to, or the acquisition of, structural improvements and major equipment purchases.

Capital Improvement Projects: The specific projects that make up the Capital Improvements Program. The projects involve the construction, purchase, or renovation of city facilities or property. They are generally nonrecurring major improvements to the City's physical plant, which necessitate long-term financing and are permanent in nature.

Capital Outlay: Expenditures for fixed assets, such as equipment, remodeling, minor building improvements, and vehicles, that are funded from the operating budget. Since long-term financing is not necessary and expenditures of this type are of such

recurring character, these items are not part of the Capital Improvement Program.

Capital Project: A major expenditure for a public improvement that is of such magnitude as to be considered a part of the City's five-year Capital Improvement Program. Such expenditures typically include City infrastructure construction projects, and would normally have an estimated useful life of a minimum of 10-15 years. Capital projects are summarized in the City's Operating Budget and detailed in the City's Capital Improvement Program document.

Capital Projects Funds: These funds account for the financial resources to be used for the acquisition and/ or construction of major facilities (usually over \$10,000), other than those financed by proprietary funds. Each year the City appropriates money for the work to be completed that fiscal year; fund balances are designated for the completion of the projects over a period of years. Examples are fire stations, streets, water and sewer lines, etc. These funds use the modified accrual basis of accounting. Revenues are recognized in Capital Projects Funds when they become measurable and available to finance expenditures for the current period (such as when bonds are sold). Expenditures are recognized when the related liability is incurred.

Capital Reserve: An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash: For purposes of our financial management system, cash refers to money, revenue, or fund balances available in the City treasury for financing an activity or project.

Cash Basis of Accounting: The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Clearing Account: An intermediary account used to initially accumulate direct expenditures for subsequent charging to other officially reported accounts. These accounts are used in situations in which allocations are made to the reporting accounts on a percentage basis, and usually involve the ultimate distribution of expenses to a number of different accounts.

Glossary

Collective Bargaining Agreement: A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees.)

Commission of Accreditation for Law Enforcement Agencies (CALEA): Credentialing authority (accreditation), based in the United States, whose primary mission is to accredit public safety agencies, namely law enforcement agencies, training academies, communications centers, and campus public safety agencies.

Commodities: Items or supplies needed for routine maintenance and operations. They include cleaning, maintenance and office supplies, repair materials, minor equipment, and tools.

Community Development Block Grant (CDBG): A grant that is funded by the federal government through the Housing and Urban Development agency to the State of Iowa and then administered through the Iowa Department of Economic Development.

Community Oriented Policing Services (COPS): component of the U.S. Department of Justice responsible for advancing the practice of community policing by the nation's state, local, territorial, and tribal law enforcement agencies through information and grant resources.

Comprehensive Annual Financial Report: (CAFR) the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB). GASB provides standards for the content of a CAFR in its annually updated publication *Codification of Governmental Accounting and Financial Reporting Standards*. A CAFR is compiled by a state, municipal or other governmental accounting staff and audited by an external American Institute of Certified Public Accountants (AICPA) certified accounting firm utilizing GASB requirements. It is composed of three sections: introductory, financial and statistical. It combines the financial information of fund accounting and enterprise authorities accounting.

Constant or Real Dollars: The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index: A statistical description of price levels provided by the U.S. Department of Labor.

The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contingency Funds: A reserve of monies set aside within the General Fund for emergency or unexpected expenditures. This is also called the Emergency Reserve.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreement, and professional consulting services.

Cost-of-living Adjustment (COLA): an increase in salaries to offset the adverse effect of inflation on compensation.

Debt Retirement/Redemption: The expenditure of funds for the retirement of all, or a portion of, the principal amount of a long-term financial obligation of the City.

Debt Service Fund: The fund which accounts for the payment of interest and principal on all general obligation debt other than that payable from special assessments and revenue debt issued for a governmental enterprise.

Dedicated Tax: A tax levy to support a specific government program or purpose.

Deferred Compensation: Income deferred until retirement age.

Deficit: the excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related fees: Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Direct Revenues: Revenues earned by a specific General Fund division in the course of performing their assigned duties.

Glossary

Disbursement: The expenditure of monies from an account.

Distinguished Budget Presentation Awards

Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division: A major administrative organizational unit of the City which indicates overall management responsibility of one or more activities.

Employee (or Fringe) Benefits: Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved by an accounting entry.

Enterprise Fund: Those funds established to finance and account for acquisition, operation and maintenance of governmental operations which are predominantly self-supporting by user charges. Such operations must be run in a manner similar to private business. Examples are the Water Utility Operation and Solid Waste Collection.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditures: Funds spent in accordance with budgeted appropriations on goods and services obtained.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Federal Emergency Management Agency (FEMA): Coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these

relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY): The 12-month period to which the operating budget applies, and the period of time at the end of which the government determines its financial condition. For the City of Dubuque, this is July 1 through June 30.

Fixed Assets: Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit: A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent (F.T.E.): A measure of authorized personnel calculated by equating 2,080 hours of work per year with the F.T.E. of one position.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. public safety).

Fund: An accounting term referring to a group of accounts recording all financial resources together with correspondence liabilities, which has a distinct balance and is used to segregate specific activities and functions from those of other groups of accounts.

Fund Balance: The balance that remains in a fund on a given date after all expenditures have been made. This balance shows the fund equity.

General Fund: The fund used to account for all financial resources and liabilities that are not required to be accounted for in another fund.

General Obligation Bonds: Bonds backed by the full faith and credit of the issuing government. Repayment of these bonds is based on the government's ability to tax its residents for such purposes.

General Revenues: Revenues deposited in the General Fund and shared by the General Fund divisions.

Glossary

Generally Accepted Accounting Principles (GAAP):

Accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements.

Geographic Information System (GIS): System designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.**Global Positioning System (GPS):** Satellite-based radionavigation system owned by the United States Government and operated by the United States Air Force. It is a global navigation satellite system that provides geolocation and time information to a GPS receiver anywhere on or near the Earth where there is unobstructed line of sight to four or more GPS satellites.

Goal: A desirable end, condition, accomplishment and/or development, the attainment of which may never be fully realized, towards which organizational effort is expended according to assigned responsibilities, available resources and prepared plans. Goals are attained by means of objectives. Goals are broadly stated and useful in evaluating resource allocation decisions. For example, the Goal for the Park Areas and Maintenance Activity of the Park Division of Leisure Services Department is to develop and maintain safe, clean, functional and attractive park and recreational facilities to meet the passive and active leisure time needs for all citizens and visitors.

Government Accounting Standards Board (GASB): They are the authoritative source of GAAP for state and local government.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Improvement Package: One or more objectives of an activity, which represents a standalone alternative or decision. For example, the Base Level Increment of a particular activity may have twelve objectives. Some of these objectives may be interrelated and the twelve objectives may represent only four choices or stand alone improvement packages. You may have one improvement package with one objective, two improvement packages with four objectives each and

one improvement package with three objectives. The important thing is that the improvement package includes one or more stand alone objectives and is not dependent upon the approval of any other improvement package.

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).

Interfund Transfers: A transfer from a fund receiving the revenue, to a fund through which the authorized expenditure is to be made. An example would be a transfer of revenue from the Road Use Tax Fund to the Street Construction Fund.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges: Goods or services provided by one department to others within the same government or to other governments, on a user fee basis, with full costs to be recovered. An example of this would be the City's Garage Service.

International City/County Management Association (ICMA): Advances professional local government through leadership, management, innovation, and ethics. Provides member support; publications; data and information; peer and results-orientated assistance; and training and professional development to over 11,000 city, town, and county managers, their staffs, and other individuals and organizations throughout the world.

Iowa Communities Assurance Pool (ICAP): The organization the City holds membership to cover its liability insurance.

Iowa Department of Natural Resources (IDNR): Agency that manages fish and wildlife programs, ensures the health of Iowa's forests and prairies, and provides recreational opportunities in Iowa's state parks. The DNR carries out state and federal laws that protect air, land and water through technical assistance, permitting and compliance programs. The IDNR also encourages the enjoyment and stewardship of natural resources among Iowans through outreach and education.

Glossary

Iowa Department of Transportation (IDOT): Agency that is responsible for the organization, construction, and maintenance of the primary highway system. Located in Ames, IA, the IDOT is also responsible for licensing drivers and programming and planning for aviation, rail and public transit.

Iowa Economic Development Authority (IEDA): Mission is to strengthen economic and community vitality by building partnerships and leveraging resources to make Iowa the choice for people and business. Two main divisions, business development and community development. IEDA administers several state and federal programs to meet its goal of assisting individuals, communities and businesses.

Iowa League of Cities (ILC): Through membership services, research, publications, trainings and other collaborations, the Iowa League of Cities provides guidance and serves as the resource for member cities.

Iowa Municipal Finance Officers Association (IMFOA): An association of city clerks and municipal finance officers in Iowa. The purpose of IMFOA is to conduct regular instructional and informational meetings, as often as deemed necessary by the Board of Directors, for the purpose of educating municipal officers in the keeping of public records and for any other purpose deemed to be in the best interest of the public.

Lapsing Appropriation: An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, and unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy: The amount of taxes, assessments or service charges imposed by a government. The maximum General Fund property tax levy allowed in Iowa is \$8.10 per \$1,000 of assessed valuation. Other levies may be imposed in addition to this.

Liabilities: Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line-item Budget: A budget prepared along departmental lines that focuses on what is to be bought.

Local Option Sales Tax: A tax approved by a majority of the City's registered voters, which collects revenue according to a percentage of the value of goods and

services delivered within the corporate limits. In Dubuque, the local option sales tax applies to those goods and services to which the State of Iowa sales tax applies.

Long-term Debt: Debt with maturity of more than one year after the date of issuance.

Major Fund: Governmental fund or enterprise fund reported as a separate column in a governmental entity's basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Mill: The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual Accounting: The accrual basis of accounting modified to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due.

Municipal Fire and Police Retirement System of Iowa (MFPSI): Provides pension benefits for municipal police officers and fire fighters in Iowa. MFPSI is a defined benefit public retirement system created by Iowa statute.

Net Budget: The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars: The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Non-Major Fund: Funds are considered non-major funds if they are less than 10% of Borough assets, liabilities, revenues and expenditures.

Object of Expenditure: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Glossary

Objective: A statement of results to be accomplished during the fiscal year in support of the broader goal. Objectives are major steps towards accomplishing established goals. An Objective should state the result to be achieved or accomplished, the time frame, the cost and the action step.

Obligations: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget: The City's financial plan that outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

Operating Expenses: Those expenses from a fund which are directly related to accomplishing the fund's primary functions. Payroll would be one example of an operating expense.

Operating Revenues: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Other Post-Employment Benefits (OPEB): All types of post-employment benefits not offered as an integral part of a pension plan, as well as all forms of post-employment health care.

Output Indicator: A unit of work accomplished, without reference to the resources required to do the work (e.g. number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go Basis: A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Pay Plan: Classifications and corresponding salary ranges of positions within the City government.

PILOT: Payment in lieu of taxes. These are payments, primarily from enterprise fund operations, that reimburse the general fund for the property tax that would have been paid if the enterprise funds were for-profit companies.

Performance Budget: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures: Numbers that transmit some information about the quality or quantity of services provided by the City government. The primary reasons for attempting to measure performance are to (1) Provide information for making better decisions; (2) Report on progress made toward established objectives; (3) Improve performance, suggest improvements and change priorities; and (4) Serve as an early warning device by indicating problem areas when they first begin to develop.

Personal Services: A General Fund expenditure category that includes all wages and benefits paid to employees.

Post-Employment Benefits: Payments made directly to former employees or their beneficiaries, or to third parties on their behalf as compensation for services rendered while they were still active employees.

Prior-Year Encumbrance: Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrance when the obligations are paid or otherwise terminated.

Program: A grouping of related work tasks or activities into a large organizational unit. An example of a program is the Public Safety Program.

Program Budget: A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget: A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a work group. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income): Revenues earned by a program, including fees for services, license and permit fees, and fines.

Glossary

Property Taxes: An ad valorem tax levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Public Transit Fund: This fund is a subfund of the General Fund, and is used to account for the receipt and disbursement of property taxes generated by the levy authorized under Section 384.12(19) of the Code of Iowa. The purpose of the levy is to aid Jule Transit.

Purchasing Card (P-Card): This is the City's procurement card program of credit cards for individual City employees.

Purpose: A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Refunding: The issuance of long term debt in exchange for, or to provide funds for, the retirement of long-term debt already outstanding. Refunding is essentially the "refinancing" of long-term debt.

Reserves: Amounts used to hold certain portions of a fund or types of assets as unappropriated for expenditures, or as legally set aside for a specific purpose.

Resolution: A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue Bonds: Bonds which are repaid in both principal and interest from the earnings of an enterprise fund operation. Storm Water Utility Revenue Bonds would be one example.

Revitalize Iowa's Sound Economy: (RISE) grant that is funded by the Iowa Department of Transportation for

the purpose of providing infrastructure for economic development projects.

Risk Management: The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Road Use Tax Fund: This fund accounts for the receipt of state revenues, allocated to the City by the State under a formula, for expenditure within the City for street maintenance/improvement/supervision.

Rollback: The State of Iowa annually adjusts the rollback percentage which is the percentage of the residential assessed valuation which is taxable.

Service Lease: A lease under which the lessor maintains and services the asset.

Service Level: Services or products which comprise actual or expected output of a given program. Focus on results, not measures of workload.

Services and Charges: A category of expenditures used for the purchase of services provided by individuals, businesses or agencies that are not in the direct employ of the City.

Sinking Funds: These funds are used to accumulate monies in order to have adequate amounts available to make required periodic debt service payments. Sinking funds are used in enterprise funds that have outstanding long- term debt.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Assessment: A levy against a property to pay for all or part of the cost of an improvement benefiting that property.

Special Revenue Funds: Special revenue funds are used to account to the proceeds of specific revenue sources that are legally restricted to expenditures for particular purposes.

Subsidy: Financial aid given to a governmental unit by another governmental unit.

Supplies and Services: Expendable materials and operating supplies necessary to conduct departmental operations.

Target Budget: Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior

Glossary

year's adopted budget, excluding one- time expenditures, projected revenues, and reserve requirements.

Tax Increment Financing Funds: These funds are used to account for receipt of property taxes allocated to various tax increment financing districts and used to pay the principal and interest on tax increment debt, as well as to make major infrastructure expenditures.

Tax Levy: The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

Tax Rate: The amount of tax stated in terms of a unit of the tax base, for example, dollars per \$1,000 of assessed valuation.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tort Liability: A tort is a wrong against an individual or property that is neither a crime nor a violation of contract. A court could find the City liable or responsible when a tort occurs on City property, as a result of the actions of a City employee, or the function of a City operated activity. The City levies a special tax to purchase tort liability and to cover the cost of tort damages for which the City is found responsible.

Transfers: Involves the movement of money between City funds.

Trust and Agency Funds: Funds used to account for assets held by the government in a trustee capacity, for individuals or other groups associated with the government. Agency monies or assets are held by a government. Agency monies or assets are held by a government acting as an agent acting as an agent for others, i.e. Landfill.

Unamortized Premium and Discount: when bonds are sold, the difference in the price above par or face value (premium) or below par (discount) is recognized over the life of the bonds. The amount of the premium or discount not yet recognized is called the unamortized premium or discount.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriations.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Variable Cost: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Valuation: The official value established for various properties within set State guidelines, for taxation purposes. The assessed valuation of property is that portion of the property's value upon which taxes are levied.

Working Cash: Excess of readily available assets over current liabilities or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator: A unit of work to be done (e.g. number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years: The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full- time, year round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

Acronyms

ACH: Automated Clearing House	FEMA: Federal Emergency Management Agency
ADA: Americans With Disabilities Act	FHWA: Federal Highway Agency
AED: Automated External Defibrillator	FOG: Fats, Oil, and Grease
AICPA: American Institute of Certified Public Accountants	FTA: Federal Transit Administration
ARRA: American Recovery & Investment Act	FTE: Full-Time Equivalent
CAD: Computer Aided Design	FY: Fiscal Year
CAFR: Comprehensive annual Financial Report	GAAP: Generally Accepted Accounting Principles
CALEA: Commission on Accreditation for Law Enforcement Agencies	GASB: Government Accounting Standards Board
CD: Compact Disc	GFOA: Government Finance Officers Association
CDBG: Community Development Block Grant	GIS: Geographic Information System
CEBA: Community Economic Betterment Account	G.O.: General Obligation
CF: Cubic Feet	GPS: Global Positioning System
CIP: Capital Improvement Program	GTSB: Governor's Traffic Safety Bureau
COBRA: Consolidated Omnibus Budget Reconciliation Act	HAZMAT: Hazardous Materials
COLA: Cost-of-living Adjustment	HHW: Household Hazardous Waste
COPS: Community Orientated Policing Services sponsored by the U.S. Department of Justice	HMGP: Hazard Mitigation Grant Program
CPI: Consumer Price Index	HUD: Housing and Urban Development
DCSD: Dubuque Community School District	HVAC: Heating, Ventilation, and Air Conditioning
DCVB: Dubuque Convention & Visitors Bureau	IA: Iowa
DMATS: Dubuque Metropolitan Area Transportation Study	ICAP: Iowa Communities Assurance Pool
DVD: Digital Video Disc	ICMA: International City/County Management Association
EMD: Emergency Medical Dispatching	IEDA: Iowa Economic Development Authority
EMS: Emergency Medical Services	IDNR: Iowa Department of Natural Resources
EOC: Emergency Operations Center	IDOT: Iowa Department of Transportation
EPA: Environmental Protection Agency	ILC: Iowa League of Cities
FAA: Federal Aviation Administration	ILS: Integrated Library System
FBO: Fixed Base Operator - Airport	IMFOA: Iowa Municipal Finance Officers Association
FD: Fire Department	IT: Information Technology

Acronyms

kV: Kilovolts	P&Z: Planning and Zoning
KWH: Kilowatt Hour	PAYG: Pay-as-you-go
LED: Light Emitting Diode	PC: Personal Computer
LEED: Leadership in Energy & Environmental Design	P-Card: Purchasing Card
LMI: Low and Moderate Income	Pilot: Payment in lieu of taxes
LOC: Letters of Compliance	PIN: Personal Identification Number
LOST: Local Option Sales Tax	PIO: Public Information Officer
LT: Long-term	PM: Performance Measures
LUPP: Land Use Policy Plan	RFID: Radio Frequency Identification
MFPSI: Municipal Fire and Police Retirement System of Iowa	RISE: Revitalize Iowa's Sound Economy
MGD: Million Gallons Per Day	ROW: Right-of-Way
MHZ: Megahertz	RR: Railroad
MPO: Metropolitan Planning Organization	RSS: Resident Satisfaction Survey
MS4: Municipal Separate Storm Sewer System	RUT: Road Use Tax Fund
MSRP: Manufacturer's Suggested Retail Price	SA: Special Assessment
MW: Megawatt	SCADA: Supervisory Control & Data Acquisition
NADC: National Animal Disease Center	SOG: Standard Operating Guidelines
NICC: Northeast Community College	SR: Special Revenue Funds
NOI: Notice of Intent	SRF: State Revolving Fund
NPDES: National Pollutant Discharge Elimination System	SRO: School Resource Officer
OEM: Original Equipment Manufacturer	SSSE: Sanitary Sewer System Evaluation
OMB: Office of Management and Budget	STP: Surface Transportation Program
OPEB: Other Post-Employment Benefits	SWPPP: Stormwater Pollution Prevention Plan
OSHA: Occupational Safety & Health Administration	TIF: Tax Increment Financing Funds
OWI: Operating While Intoxicated	TIS: Traffic Impact Studies
	W&RRC: Water & Resource Recovery Center
	YR: Year
	ZBA: Zoning Board of Adjustment